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— Buy United States War Bonds and Stamps —

Letters from Overseas

League's secretary, now army officer in Europe a government expert, lugs cash around by the ton

EDITOR'S NOTE.—Following are parts of two recent letters from Major Howard P. Jones, secretary of the National Municipal League, who was given a leave of absence for the duration when he entered the military government branch of the Army.

Somewhere in Belgium

No mail from the states since August 31, but I suppose that is the penalty for being on a fascinating job in the combat zone. Although, speaking of the combat zone, I feel a little like the officer in London who said, "These buzz bombs are getting my goat. I'm off to the front to get a little rest!" Or the general who is reputed to have said in staff meeting, "I need a couple of volunteers to go to the front. I'll be glad to receive applications from any officers who have lost their nerve!"

I wish I could tell the full story of how I happen to be in Belgium and all the events connected with it. It's a regular "Scarlet Pimpernel" of a yarn. It's one of those experiences you wouldn't trade for anything. Suffice to say I was designated to bring a very important shipment across England, across the Channel and to an unnamed destination near the front. We trucked the stuff to the port, got a little 300-ton coastal vessel (which took two days and two nights to cross the Channel), ran the German blockade on a dark and stormy night (no kidding!), assembled a freight train on the other side which was finally a motley mixture of German cars, French cars, Belgian cars—most of them messed up by our bombing—and ultimately reached our destination with everything intact. On the way I had no chance to take my clothes off but did manage to remain reasonably presentable even on the rail trip by getting hot water from the locomotive to shave with! I was the only officer—a lone wolf assignment, I might add.

The journey across France and Belgium was one to wring the heart and put a lump in the throat. You've probably read so much about the welcome liberating troops received that it's an old story but it'll never be forgotten by anyone who went through it.

A Royal Welcome

Our train went through sections which had seen no, or at least very few, troops. Every time it stopped people would come running from the fields, from the orchards, from their kitchens, cheering and waving and bringing whatever they could lay their hands on—a coffee pot full of steaming coffee (which sells for a fortune on the black market), a basketful of pears—apples—whatever they had—literally showering us with gifts. And they have so little themselves! I tried to give one woman with three cute kids clinging to her skirts a box of biscuits but she would have none of it. "Pour vous," she kept saying, "Tous pour vous!"

And the kids! They wouldn't go near the Germans but they clambered up the sides of our car wanting just to touch us, shouting and laughing. In one small village the Germans had shot 82 of the 500 inhabitants just two weeks before, they told us.

One Belgian told me with tears in his eyes, "In 1940 I said, the Americans will come, the Americans will save us! And I kept the faith in my heart. And it was true, true, true!" Jumping up and down and clapping me on the back in his excitement.

I could write for hours about this

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National Municipal Review

Editorial Comment

Cities as War Casualties

UNLESS steps are taken in advance to meet the situation, many cities are going to find themselves with swollen populations and idle factories when contracts for the materials of war are cancelled.

It won't solve the problem to say that the people who assembled at war production centers should go back where they came from. Many of them have burned their bridges behind them and others simply won't go.

Question: is it up to the federal government to provide a crutch for such communities?

So far as waging the war itself is concerned, the government recognized a common national responsibility for some situations by bolstering strained municipal facilities with Lanham Act funds. Whether the people, through their government, will feel a continuing responsibility to leave these communities in as good and normal order as they found them at the beginning of the war effort may be another matter.

In general, local self-reliance is a healthy thing. There are few local problems which cannot and should not be solved at home by the simple application of initiative, intelligence, honesty and determination. Such cities as Kalamazoo, Eugene (Oregon) and Milwaukee have provided wholesome examples of cutting their cloth to fit their patterns and, by bringing their debts under control, have put themselves in safe condition to meet future emergencies. Meanwhile, many other cities, unwilling to make similar efforts, are poised hat in hand for a descent on Washington when and if the old scramble begins again.

Nevertheless there are some instances in which the concentration of war industries has so completely upset normal conditions as to leave communities with postwar problems which will be difficult if not impossible for them to solve alone. Plans should be made now to give these places such help as they rightly deserve and the federal government should bear an appropriate share of the responsibility.

Richmond, California, is one of a considerable number of cities which, as a result of their war effort, stand on the brink of possible disaster unless positive and constructive action is taken. In 1940 Richmond had 23,000 people and no shipyards. In 1944 there were more than 100,000 people, 24,000 units of temporary war housing had been erected and four Kaiser shipyards were producing wartime shipping.

A recent survey by Richmond's city manager[1] says that if Richmond is to reestablish normal living conditions it will need about $9,000,000 worth of public works to serve and protect an estimated postwar population of about 50,000. Richmond ar-

[1] A summary of the report appears in *Richmond, California: A City Earns the Purple Heart,* California State Reconstruction and Reemployment Commission, 1944.

gues that it does not have the capacity to pay for the schools, streets, fire equipment, sewers and other essentials for so many. It is claimed, with considerable logic, that such a community is, or eventually will be, a war casualty meriting rehabilitation just as clearly as the disabled man who returns from the front.

Specific measuring devices — or some agency with the wisdom o Solomon—will be needed. There are after all, long-term benefits to be de rived from population increases. Un less adequate standards and brake are provided, we are likely to fin too many places setting out to prov that the war has damaged them whe it might be demonstrated that bene fits have offset the handicaps.

Learning by Doing

AMONG the lessons to be learned from this war and from conditions in other countries which led to it is that we must find means of developing sounder citizens who are more concerned with their responsibilities in a self-governing democracy than with their "rights."

We solemnly announce the need to educate the youth of the enemy nations. Those who have already grown up under their systems have had their mentalities warped beyond repair, we say.

Well, the implied confidence in our own elders is comfortable, to say the least. It would have more substance if those who like to deal with statistics weren't forever pointing out that because so few people bother to vote in primaries we ar practically forcing good or bad me to become party "bosses" and mak our choices for us.

There is increasing awareness o the need to educate our own youth for citizenship, not, most certainly in the manner it was done in th countries which began so long ago t prepare for this war, but along line which will produce responsible, in formed, participating citizens.

The best way to learn is by doing There will be many bold experiment in citizen education during the nex few years. They will be worth ob serving and helping. One such experi ment is described in this issue of th REVIEW by Loring Dam, presiden of the Philadelphia Youth Civi Council.

POLITICS is a frontier and a wide one. J. S. Oliver called it the endless adven ture of governing men and the finest occupation to which a man could devot his life. Politicians are the people who lead governments—local, state and na tional—and if you want to share in forming the future of this land of yours, o of your own town, politics is the way you do it. It can be a dirty game, I sup pose, but I find dirty politics in a government department, in church organiza tions, or in local improvement associations. In dealing with people you fin good and bad, and the science of working with them, and finding the best i them, is politics. Most everybody damns politicians but they are not only neces sary but admirable. CHARLES P. TAFT in Radio Address to Hi-Y Clubs.

Can We Rebuild Our Cities?

New York's Comptroller suggests bold plan to eliminate slums by municipal condemnation of large areas, erasing street lines, replatting, reselling to private builders.

By JOSEPH D. McGOLDRICK
Comptroller, New York City

ONE of the biggest problems confronting our country as we look forward to final victory in the present war is that of providing full employment after hostilities cease. Whether, as many believe, the pent-up demand for consumer goods will provide such employment in the immediate postwar years or whether, as others fear, the very reconversion itself from a wartime to a peacetime economy will bring an immediate unemployment problem, the fact remains that sooner or later we will have a real problem in providing employment. One of our greatest opportunities will be that of rebuilding the vast obsolete sections of our older cities. Actually our cities cannot long delay facing this problem because these areas threaten them with financial strangulation.

Slums and dilapidated areas have too long been a familiar aspect of city life and require no description, but perhaps this very familiarity inclines us to take them for granted and assume that like the poor we will always have them with us. Too little effort has been made to penetrate the causes of this municipal disease and too little search has been made for a cure.

These blighted portions of our cities are at the root of a great many municipal difficulties. We have gradually come to realize what such conditions cost us in terms of crime and delinquency, impairment of public health and as fire hazards, but we perhaps overlook the fact that they are at the bottom of the ceaseless flight of people and buildings to the outskirts of the city and then beyond. These older areas have streets and sewers and schools, police and fire houses, and public facilities of every sort. In the case of New York City they are invariably well supplied with subway routes. All too frequently the public investment in these facilities is only partially amortized. Yet population pushes out into new areas and at once demands paved streets, sewers, new schools, police and fire protection and the extension of subway lines. The result is an impairment of values and hence of tax revenues from the older areas and a heavy burden of debt and increased budgetary costs for the new ones.

It is startling to consider that most of the residential building in New York in the last 25 years, not only of one-family houses but of apartment houses as well, has been on raw land. And most of the complaint about over-assessment has come from the interior sections. These facts are obviously related and they have serious implications for the city's financial future.

The New York City Planning Commission's "Downtown Brooklyn Plan," made public a short time ago,

attempts to come to grips with this problem in a typical area. It is a major event in the field of city planning and something of more than local importance.

The area covered by this plan comprised the whole city of Brooklyn one hundred years ago and today is still the hub and heart of that great borough. It is approximately 730 acres. It includes the well known Columbia Heights residential district with its splendid view of the lower New York skyline and is one of the most popular and attractive residence districts in the city. Nearby are Brooklyn's own skyscrapers. A step beyond are the big department stores and shopping center along Fulton Street and the principal motion pictures theatres. All told there are $350,000,000 of assessed value in this portion of Brooklyn.

In the virtual center of all this is Brooklyn's Borough Hall, Municipal Building, three court houses, the headquarters of the Board of Education of the entire city of New York and numerous lesser public buildings.

Downtown Brooklyn Studied

Yet in the section northeast of Borough Hall is one of the most pathetic and utterly mongrel areas of the whole city. It is an area of obsolete buildings, most of which were built more than 75 years ago. It is not a teeming slum. Its population is in fact scanty. Dozens of buildings are boarded up. There are scores of vacant lots where buildings have been torn down to avoid taxes. The remainder have been put to such varied uses as to give the whole a completely conglomerate character.

The City Planning Commission initiated its study of the whole downtown Brooklyn region more than two years ago. Forty million dollars in public projects were scheduled for this area. Obviously the expenditure of such a considerable sum made a comprehensive study eminently desirable. The projected public improvements included the very essential interior link which would complete the Brooklyn-Queens Circumferential Express Highway system, two other badly needed traffic arteries through the downtown area and a dozen or more public buildings, including a Supreme Court House, a headquarters for the city subway system and a high school of specialty trades. It would have been folly to locate and design these various localities without at least examining the possibility of interrelating them.

The Downtown Brooklyn Plan now presented includes four important items:

A system of major highways through and around the area,
An expanded civic center which would provide sites for the various new public buildings,
A proposed rezoning of the area,
A suggested pattern of super-blocks in the area northeast of Borough Hall.

There is nothing startlingly original in this program. There is an interesting treatment of the difficult problem of bringing the highway system around the Heights without destroying its charm and quiet. This is to be a three-deck structure, the lower two of which will be the highway and the top a twenty-foot promenade affording a view of the

Manhattan skyline and lower bay. The widening of Adams Street will give a six-lane thoroughfare leading to and from Brooklyn Bridge. The enlarged civic center should provide a harmonious and convenient grouping not only of the public buildings presently needed but for future ones as they are required. The zoning and super-block proposals offer no novelty in modern city planning.

The problems which the planners faced were not unlike those which confront scores of American cities in their downtown districts. And the answers, mutatis mutandis, are what any city would like to achieve. The real problem was not *what* to do—the engineers and architects can give pretty good answers to that—but *how?*

Difficulties Faced

There is, of course, no insuperable obstacle to the public improvements. They must compete with the other needs of the whole community and their total cost, estimated at $50,000,000, must be related to such prosaic matters as the constitutional debt limit and the ability of tax revenues to sustain the debt. Such factors might have considerable to do with the time-program upon which these projects could be undertaken but given time all of them could be realized.

The proposed zone changes are not quite so easy a problem. Once adopted they are, of course, immediately operative. But they are not retroactive. The owner of a particular parcel or group of parcels who wished to build would thereafter have to conform to the new requirements as to use, height and land coverage. But until his neighbors were prepared to build he would be surrounded by an untidy mess of deterioration and mixed uses. Faced with this he would probably oppose these zone changes in the first instance and, if they were nevertheless adopted, he would have a case for upsetting them on the ground that no conforming use would yield him a fair return on his property investment.

But the crucial difficulty would be the creation of the proposed superblocks, which is the very heart of the proposed plan. Unless these areas can be rebuilt with private capital and put on a self-sustaining, taxpaying basis, it is difficult to see how the city could really afford the highways and public improvements. To pour $50,000,000 in public improvements into this neighborhood and leave large parts of it deserts of blight and decay would be to miss a spectacular opportunity.

If the super-block is to be more than a pipe dream, the only ordinary means by which one could be created would be for some individual or group to acquire every single parcel in the entire super-block area and then negotiate with the city for the closing of the streets. The ownerships of these parcels are, however, numerous and widely scattered. The typical lot in the area is 25 x 100 feet but many are smaller and irregular. Many are tangled in estates, trust and other legal complications. Assemblage of an occasional building plot would not be impossible but the assemblage of the entire area within any of these super-blocks would be a formidable task—so formidable

that it would be, realistically speaking, impossible.

Shall we then abandon these larger plans as unrealizable dreams that serve only to confuse the public by raising false hopes? Is there no way to accomplish these purposes? I think there is.

When the New York City Planning Commission was debating whether it should abandon the larger aspects of its plan and confine itself to the highway and public building projects, I wrote to the members suggesting that the only way to translate the super-block into reality is for the city to step in and, through condemnation, to acquire all the separate parcels within these proposed super-blocks. I would then propose that the city erase the interior streets, rezone the area and offer the entire block for sale at public auction.

Constitution Gives Authority

I am satisfied that the city has the power to do precisely this. The legal power to accomplish it is contained in Article XVIII, Section 1, of the constitution which gives the city authority to clear, replan, reconstruct and rehabilitate substandard and insanitary areas. At my request the Corporation Counsel and other attorneys have examined into the matter and are satisfied that this provision affords ample legal authority for this proposal.

The area of proposed super-blocks to which I wish to focus attention is the one northeast of Borough Hall. It is well situated. It is served by all four of the trunk lines of our city subway system and is five or ten minutes from lower Manhattan and fifteen or twenty from Times Square or Grand Central Station. It will be not only immediately adjacent to the Brooklyn - Queens highway system but crossing the Manhattan Bridge it has ready access to the East River Drive, the West Side Highway and the Holland Tunnel. It is an area perfectly capable of sustaining moderate priced apartments without tax subsidy of any sort.

As for the fiscal or economic aspects of such a venture I am convinced that if this is undertaken in conjunction with the improvements now proposed for this area, the city will recover the entire $20,000,000 which I estimate it would be required to advance for this additional land acquisition. The new super-blocks would have the advantages of (1) assemblage, (2) increased plottage by reason of the reduction of the area now devoted to streets, (3) the protection which the simultaneous development of adjacent blocks would afford, and (4) the benefit which the public buildings, parks and playgrounds would bring.

The combination of these with its inherent advantages of location and transportation would make the area so desirable for private development I am confident that the city would completely recover its outlay in acquiring this property. Over and above this, it would secure a very substantial enhancement in taxable values from the development which would take place in these two districts and an additional incalculable benefit in the stability which such a development would give to the Fulton Street shopping center and adjacent business districts.

The time has come to take a bold forward step. There will, of course, be criticism. There will be some who will want a more Utopian scheme for which we lack both the legal power and financial resources. Others will be too timid or hesitant about so forthright a venture. There will be those who will rail at the city's buying this property at a condemnation value which will in all likelihood be not much less than that at which we have taxed it for the past ten years; and there will be those who, having fulminated against over-assessment for the past ten years, will now claim values far in excess of our assessed valuations for properties in this area. And, of course, there will be some property owners who will howl because their particular parcel is included or excluded from the area to be taken. But I am confident that such a program as this will commend itself to all those genuinely and unselfishly interested in Brooklyn's future and indeed in New York City's future.

A Plan for All Areas

The importance of this plan and the particular technique which I propose lies not alone in its potentialities for downtown Brooklyn but in its possibilities of wider application. There are many areas of stagnation such as the one we find here. In them we have spent substantial sums on highways, parkways, playgrounds and public improvements of many sorts, but these improvements have had precious little effect in reviving such neighborhoods. Even our slum clearance housing projects have failed to stimulate the renovation of their environs. In the field of housing public funds are so obviously limited that they cannot take care of the needs of the lowest income group. If accommodations are to be provided for those at the next highest level it must be with private capital. But if this group is not to be pushed out to the furthest rim of the city a way must be found to make it possible to house them in areas of obsolete dwellings.

The problem, however, is even larger than this. A comprehensive city planning must provide space for industry and commerce and, ideally, these should have some integral relation to dwelling areas. Zoning changes that cannot be retroactive in their effect are too feeble and too negative an instrument to secure this kind of replanning. We must find a catalyst. The one which I have suggested may precipitate the regeneration of some of the neglected corners of our city. At the very least, it is worth a serious try.

— Buy United States War Bonds and Stamps —

Civic Plan to Bridge 18-21 Gap

Youth Council, formed by Philadelphia Committee of Seventy, uses elections as laboratory, studies non-voting causes, produces radio programs, forums; schools eager to cooperate

By LORING DAM, *President*
Philadelphia Youth Civic Council

WHAT can be done to preserve the values of civics instruction for the years between graduation from high school and actual participation in the political life of the community? This question has been raised by a large number of social science instructors of the Philadelphia school system, the heads of various civic organizations and the young people themselves.

Civic leaders recognize the existence of a gap of three years between the time a student leaves high school and the time he can take constructive action in civic affairs by casting his ballot. It is during these years that disillusionment frequently sets in and youth becomes more or less cynical. It is during these years that he sees all about him a disregard for the things he has been taught in his civics classes in high school.

Just what can be done to bridge this gap? What means can be employed to keep alive the enthusiasm engendered in the youth who participate in the model elections in the schools in a study of the operation of political parties and the organization of their local government, in the election of class officers and in the administration of student affairs during high school years.

These questions arose in the minds of the members of The Philadelphia Committee of Seventy who have been cooperating with the public, Catholic and private school systems in making their courses in civics and social science more practical. Hundreds of young people were developing strong enthusiasms and sincere desires to be a more effective force for good in their community.

The Committee decided to establish an organization through which the boys and girls of high school age could continue their interest in civic affairs and prepare for effective citizenship. After more than a year's experience, it believes that the answer to hundreds of queries which have come to it from students and teachers has been found in the Youth Civic Council of Philadelphia, an organization whose aims are:

1. To foster and perpetuate representative government;
2. To cooperate with educational agencies in the teaching of the responsibilities of government;
3. To afford young people an opportunity for continued self-education in the practical application to local, state and national government of the principles upon which self-government is founded.

Membership in the Council is open to any American citizen who is in sympathy with the aims of the group and who is willing to devote part of his spare time to help accomplish these objectives. The minimum age is sixteen.

Plan of Organization

The affairs of the Council are managed by an executive board of from twelve to fifteen members and a planning committee consisting of the members of the executive board and the chairmen of the seven standing committees. A junior officer is elected from the Council to act as an assistant to each of the senior officers. This automatically places eleven of the young people in a position where they can actively participate in the affairs of the Council and on the planning committee.

Since it was felt that the Youth Civic Council and its parent organization, The Committee of Seventy, should be entirely separate groups, members of the Committee who decided to organize the Youth Council immediately resigned their officership in The Committee of Seventy. While the two groups work together, they are independent of each other.

The funds necessary for the operation of the Youth Civic Council are furnished by contributions from civic-minded citizens who are interested in the problems of youth and better government. Recently the Council received a grant from a foundation supported by one of the country's outstanding philanthropists. These funds have enabled the Council to greatly expand its work.

Since its organization in July 1943, the Youth Civic Council of Philadelphia has undertaken the following projects:

1. *Radio Broadcasts.* Ten weekly broadcasts for the purpose of informing the voters of the duties and responsibilities of the various offices to be voted upon in the primary election of September 15, 1943. Several prominent public officials, civic organizations and civic leaders cooperated with the members of the Youth Civic Council in preparing and presenting these programs. In addition the Junior Town Meeting of the Air invited the Council to supply the speakers' panel for its Thanksgiving Day Program.

Learning by Doing

2. *Polling Places.*[1] In order to learn at first-hand how self-government functions at the grass roots, members of the Council with 345 secondary school students, visited 800 polling places on Election Day, November 2, 1943. They talked with electors, political workers, members of the Election Board, and gained a first-hand knowledge of why people voted, how political workers control votes and other interesting information. Through one member of the group, a detailed report of their impressions and findings was presented. This material was not only useful to the Council but it was also used by the Committee of Seventy in some of its literature.

3. *Survey of Voters.* Curiosity as to why only 26 per cent of the electorate voted in the primary resulted in a survey of over 2,000 individuals by the membership of the Council. They found as a result of careful sampling that over 700,000 Philadelphians were too busy or too disinterested to use the tools of self-gov-

[1]See also "Citizens, Schools Cooperate on Election Project," The REVIEW, January 1944, p. 37.

ernment which we are fighting to preserve.

4. *Voting and Registration Instruction.* In cooperation with The Committee of Seventy representatives from civics classes in the secondary schools attended classes in the Council's office and received instructions on the details of registration and voting, including the use of the voting machine. The selected pupils, upon returning to their schools, presented what they had learned to their schoolmates, and discussed it with them. It has been conservatively estimated that this program finally reached 80,000 pupils.

Members of the Youth Civic Council who had previous experience in visiting polling places during election days cooperated with the Committee of Seventy in helping to direct the efforts of more than 350 students from the public and private schools who toured polling places during the presidential election to acquaint themselves with the conduct of elections and voting procedure.

Public Affairs Discussed

5. *Meetings.* Monthly meetings are held at which topics of local and national interest are discussed. A number of speakers present various aspects of an issue before an audience of young people and adults after which the meeting is turned into a forum and questions are directed from the floor. This technique has been found to be the most practical method of self-education and training for the members of the Council and their friends, both youths and adults. Experience has shown that young people who come as guests of members tend to return, month after month, with increased interest and participation in the meetings, and ultimately request membership in the Council.

A number of requests have been received and arrangements have been completed to have members of the Council conduct similar forums for adult civic groups at their luncheon or evening meetings. Seventeen and eighteen-year-old boys and girls have astounded their teachers and adult friends by their intelligent discussion of many controversial subjects, such as:

Should G.I. Joe Vote?
The Primary Election vs. the Caucus
Careers in Government
Should high school courses in government be more practical?

Now that the Council has been in operation for a year and a half, members have come to these conclusions:

1. They are convinced of the eagerness of youth to take a far greater share of the burden of civic responsibility than has been evidenced generally by adults in the last two decades.

2. They are convinced of the ability of youth to utilize modern methods of education—speeches, discussions in classrooms and over the radio, forums and informal discussion groups—and with these tools to influence adults.

3. It is absolutely essential that the adult guidance and stimulation of youth be readily available and be nonpartisan and unselfish, that it

contain the maximum of political education, and that it be approached through honest discussion of political evils rather than "Pollyanna" civic information.

4. Since the inception of this work members have found that quality, not quantity, of membership is the keynote of a successful organization for two reasons: first, quality insures a maximum of leadership; second, if the numbers are small, the danger of interference by local political machines is eliminated. As the significance of the program becomes better known, it is anticipated that more and more of our youth will want to participate.

5. The teaching staffs of the school systems, contrary to our preliminary expectation, seem to welcome this plan. They are anxious to do a better job, provided it is undertaken honestly and with nonpartisan guidance.

6. To be of maximum effect, such a program as outlined here should be conducted in cooperation with schools—public, private and Catholic. This is essential to a fertilization of the soil of the youthful mind in practical political civics.

7. Through such an organization as the Youth Civic Council, carefully and slowly nurtured, any community can develop a fine type of youthful civic leadership for party and public office. Furthermore, through the spreading of its influence, there can be developed a respect for public office which is a primary essential to the betterment of the calibre of public officials.

8. To reiterate two factors of major importance, the integrity of the organization can be assured only if:

(a) adult guidance is constantly on the job, serving with absolute sincerity and

(b) the activities of each Council are restricted to a single community. While exchange of ideas and information on activities will always be of value, any attempt to create statewide or national groups, until more experience is gained in this work, can easily lead to absorption by "political control" with the ever-present threat of dealings in "armbands and emotionalism."

Plans for Present and Future

1. Steadily increase the responsibility of the young people in the origin, planning, and execution of activities.

2. Plan and conduct town meeting discussions in the smaller communities within the city, under the auspices of the Youth Civic Council, to render self-government more effective by making it more interesting and vital to the people of such communities.

3. Present demonstration discussions for any groups requesting them: churches, women's clubs, men's clubs, Rotary, Lions, etc., with participation by the audience.

4. Encourage the organization of Youth Civic Councils in other communities by furnishing information and material found to be of value in the development of the Youth Civic Council of Philadelphia.

Future plans include these:

1. The Council will effectively aid

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Civil Service by Constitution

Michigan completes four years of experience under her self-executing merit system amendment which prescribes sweeping independent authority and adequate financing.

By EDWARD H. LITCHFIELD, *Michigan Civil Service Commission*
and
ROBERT G. McCLOSKEY, *Michigan Executive Office*

THERE are several reasons why Michigan's recent experience with civil service might interest students of government who live beyond her borders. Primary among them is the fact that her personnel system was established by a self-executing constitutional amendment which is unique in American civil service law. The story of the birth of that amendment has been told elsewhere.[1] It will suffice here to recall that it was drafted by reform groups in counteraction to the "ripper" legislation which was destroying Michigan's statutory merit system.

The constitutional amendment, adopted in November 1940,[2] was designed to stand without legislative support. It contained sweeping grants of authority which were not only specifically enumerated but further suggested in such provisions as "regulate all conditions of employment" and "make rules and regulations covering all personnel transactions." These broad terms of authority were granted for a classified service including 90 per cent of the state's then 18,739 employees. Adequate financing was assured by a provision which called for an appropriation of "not less than 1 per cent of the aggregate annual payroll." Administration was entrusted to a non-salaried commission functioning through a "state personnel director."

No one could deny—least of all the framers of the amendment—that this was to be a personnel agency endowed with as much authority, financial assistance, and structural independence as one might ever dare hope for in the American public service. Indeed, there were those both in and out of Michigan who considered the experiment ill-advised. Competent students of administration have condemned it both publicly and in private. Among personnel administrators it is probably still viewed as something of a curiosity.

The pros and cons of this type of constitutional venture are based upon conflicting theories of organization too fundamental to be evaluated seriously in this paper. Moreover, the agency is still too young to provide from its experience the data by which either of the opposing contentions might be verified. The

[1] See "Another Chapter in Michigan Civil Service Reform," by Edward H. Litchfield, *American Political Science Review*, February 1941, pp. 76-82.

[2] The vote was clear but not particularly decisive. Final returns showed 766,764 in favor and 709,894 opposed. The vote is more significant when judged in terms of traditional voter disapproval of constitutional proposals. During the 29-year period 1910 to 1939, the electorate rejected 51 of the 84 proposals submitted to them. (*The Initiative and Referendum in Michigan*, by James K. Pollock, Bureau of Government, University of Michigan, 1940.)

authors can only record a few of the developments of the last four years so that they may be available when some subsequent evaluation is undertaken by one removed from the controversy both in point of time and personal interest. Meantime, they may provide sufficient short-run evidence to assist reformers and administrators elsewhere in the formulation of their own programs.

Organization

Internal organization for personnel administration is a problem which has been given long and careful consideration in the Michigan agency. For reasons of both economy and efficiency the commission early in its history added to the conventional divisions of recruitment and classification, a third—administration. To this division were assigned the functions of office management, stenography, payroll checking and transactions.

But it was felt that further adjustment was necessary for maximum effectiveness. A fourth division of Research and Surveys was assigned the functions of compiling data on the multitude of subjects that concern an alert personnel agency and of conducting organization analyses of other state departments. Then, since the addition of the new divisions had somewhat overtaxed the director's span of control, recruiting, classification and research were consolidated into a single Technical Division.

The new division, to which were later added sections of training and graphics, and the administrative division were then each placed under the supervision of an assistant state personnel director. This organization pattern, it is felt, relieves the director of responsibility for administrative details and enables him to give his attention to broad questions of policy, particularly important in an agency with the independent authority possessed by the Michigan Civil Service Commission.

Classification

There are several things that seem worth noting about the Michigan classification process. In the first place, requests for reallocation studies are handled within a relatively short time after they are submitted. That is to say, desk audits are made, auditors' reports prepared, classification committee action taken and notices sent out in about ten days after receipt of the request. This maintains employee confidence in the classification system to an extent impossible in jurisdictions which process reallocations over a period of months or even years if legislative consent is required.

It might be expected that rapid service in allocation cases comes at the expense of volume in production. The fact is, however, that a second noteworthy aspect of Michigan classification practice is the number of positions which are audited each year. During the fiscal year 1942-1943, a total of 6,364 positions were reviewed for classification purposes. The majority of these were individually audited. Since this group constitutes 43 per cent of the classified service, it follows that the whole of that service would, at that rate, be reviewed within a period of two and a half years.

Again, it should be noted that dur-

ing the latter part of this period specifications were being revised or prepared originally (in the case of new classes) at the rate of about 60 per month. Since the service contains something better than 1,200 classes, the whole group is revised at least once every twenty months. Nor is "revision" a perfunctory, rule-of-thumb matter. Each specification is backed by up-to-date position descriptions which are frequently supplemented by actual desk audits.

All position descriptions have been filed in organization sequence, and each file is regularly cleared of outdated material. This makes it possible to secure a current statement of precise duties for each position in the service. The important deviation from normal practice is that position description forms are filed by the position rather than by the name of the incumbent. Proper functioning of this file is dependent on detailed organization charts from the Research and Survey Section and up-to-date established positions lists from the Administrative Division. When thus maintained the file provides a basis for the distinction between position and class which classification theory holds to be fundamental but which classification filing practice seldom makes possible.

Compensation

Compensation problems are not handled by the classification staff as is the case in many jurisdictions, but have been accorded separate status in the Research Division. There are two reasons for this: In the first place, by segregating compensation and classification, compensation pressures are diverted from classification decisions. In the second place, it is the agency's conviction that the technical aspects of compensation have been neglected in the public service because they have been subordinated to the technical aspects of classification. In other words, only when given separate organization status do compensation problems get the independent consideration which their significance warrants.

A continuing field study of current prevailing rates in both private industry and public jurisdictions is conducted for the larger classes in the state service. In 1941 the Department assisted the Michigan Department of Labor and Industry in the establishment of regular cost-of-living surveys. Quarterly reports on changes of the cost-of-living index are reported in six representative Michigan cities.

At the time the Michigan constitutional amendment was prepared there was considerable discussion of the extensive grant of authority to determine pay scales. There was expectation of dissent between the legislature and the Commission on the subject of expenditures. In 1941 the legislature attempted to circumscribe the authority of the Commission to grant step-increases. The Auditor General chose to enforce the legislative act, and the Supreme Court was therefore called upon in the case of *Civil Service Commission* v. *Auditor General*.[3] In making its decision the Court said: "The . . . act by which the legislature sought to restrict the granting of increases

[3] 302 Mich. 273.

in compensation to civil service employees receiving more than a specific amount constituted a usurpation of power vested in the Commission and is void."

Recruitment

With the appointment of the new Commission in January 1941 came the usual problem of the method to be adopted in dealing with incumbent employees. The situation in Michigan, of course, was influenced by the fact that the new agency had been preceded by a statutory civil service commission. The new Commission discovered that all but about 2,700 of the classified 17,161 incumbents had held civil service status with the previous commission or were employed by departments which had merit systems of their own. It decided that the latter group was eligible for status without question, but that the 2,700 must establish their eligibility by open competitive examination. The rigidity of this program was somewhat modified by providing a system of credits for previous years of state service. The number of examinations called for was so large that it was some time before the whole group was examined.

When the last examination had been given and scored it was discovered that approximately 11 per cent of the incumbents who took the examinations failed to pass within certification range. It is interesting to compare this mortality rate with similar data from other jurisdictions. In Minnesota in 1939 the percentage of failures in a qualifying examination program was only 4.6 per cent, but in Rhode Island in 1940 and 1941 an open competitive examination program coupled with the "rule of one" rejected 43 per cent of the incumbents.[4] Considering the low percentage of failures in Michigan, it may occur to some observers to question the wisdom of the expenditures which the program required. Moreover, preoccupation with this program made it extremely difficult for the agency to satisfy the service's pressing recruitment needs during 1941 and 1942.

To the general public "merit system" is often synonymous with examination, a fact which makes the testing program one of the key tension points in any public personnel agency. Some of the more serious faults in examining technique are corrected in the Michigan agency by a process of "test item analysis." Questions are checked against results, and those which are found too hard, too easy, or non-discriminatory are either revised or eliminated. To the net saving in time and expense thus realized may be added an intangible but substantial increment of good will earned and complaints averted. Limited so far to examinations for the larger classes, test item analysis will eventually be extended to the bulk of the service.

From January 1941, when the constitutional civil service system was inaugurated, to July 1, 1944, 52,888 candidates were examined. Of these 40,258 took open competitive examinations, 9,646 took promotionals, and 2,039 took the "CAX" exam-

[4]See "Rhode Island Installs Civil Service," by Maxwell A. DeVoe and Edward H. Litchfield, *Public Personnel Review,* April 1941, p. 120.

inations for pre-1941 incumbents. During the same period 9,820 applications were rejected before examination.

While it is commonplace to hear it said that promotional practice is faulty in most state jurisdictions, use of a comprehensive promotional examination program remains the exception rather than the rule. Michigan has made wide use of promotional examinations, as the figure above suggests, and the task has been complicated by the refined character of the classification system. The large number of specialized classes makes centralized control of promotion a weighty problem but one which all the more imperatively calls for attention. In the war emergency the high labor turnover has multiplied these difficulties, and a large proportion of the recruiting division's time has been occupied by keeping abreast of promotional examinations.

The need for positive recruitment practices, while well recognized in the literature of public personnel administration for more than a decade, has been largely neglected and, in fact, has been brought forcibly to the attention of operating officers only by the war manpower shortage. While the wide possibilities in this field remain largely untried, Michigan has made certain advances beyond the usual application-examination formula.

For two years the service and its advantages have been the subject of a state-wide weekly radio program. Two publications, *Careers for College Graduates in the Michigan State Service* and *Careers for High School and Business School Graduates in the Michigan State Service,* have been widely distributed. Another, *Jobs in the State Service,* is aimed at a number of critical, hard-to-fill classes. By field trips to key areas, speeches by personnel officers to high school students and civic organizations, a system of on-the-spot examinations which shortens the certification process to 24 hours in some classes, Michigan has met and in part alleviated the manpower problem. Nevertheless, operating officers continue to find many of their own appointees; only a start has been made in the right direction. In Michigan, as elsewhere, recruitment practice still falls short of the positive ideal envisioned by public personnel technicians.

Organization Surveys

A novel, though not wholly unprecedented, activity of the Michigan Civil Service Commission has been the conduct of organization analysis surveys of state departments and institutions. While the Commission has legal authorization to perform such a function, the surveys have been based in general on cooperation rather than coercion.

Studies have been made of ten large departments employing 39 per cent of the state's personnel. The results have been: (1) a reduction of approximately 10 per cent in the total number of positions in the agencies surveyed at a time when a national manpower shortage was making staff reduction doubly imperative; (2) A payroll economy of at least a million dollars even after adjustments are made for salary increases during the same period; (3) In addition to such mensurable by-

products there has been a less tangible but no less real improvement in the performance of the agencies involved, an improvement achieved through procedures analysis, establishment of training sections and similar administrative advances.[5]

While the administrative propriety of a personnel agency engaging in such an activity remains arguable, in this case the pudding seems to have passed the proverbial test. It is significant that departments are now requesting surveys, that in two cases departments already studied have asked for "refresher" surveys to bring their administrative structures up-to-date.

Training

The Commission has been concerned from the first with training programs in individual departments. It has set up training officers in several and helped to organize an apprentice program in one of the state's mental hospitals. The special class, "student personnel assistant," has been established to develop promotional material in the Commission itself.

In cooperation with the Department of Corrections the Commission proposed and helped inaugurate a special curriculum in penology at the University of Michigan. A training officer has been installed in the Department of Social Welfare and a special training program for child welfare workers is now in operation. The class, "student psychiatric social worker," constitutes a post-entry training pool for future promotions in the State Hospital Commission.

While all these were moves in the right direction, the problem of integrating training activities remained unsolved. Consequently a training section, under a training officer, has been established within the Commission itself. This section will in part be concerned with helping state institutions and departments in setting pre-entry training programs for prospective state employees. More important, however, are its activities in connection with in-service training in such fields as office machines operations, public accounting, state administrative organization and management, institutional cooking, elementary psychiatry, statistics, institutional farm records and similarly practical and important courses.

The whole training program is conducted under the auspices of an In-Service Training Institute of which the University of Michigan, Michigan State College, Wayne University, the Lansing School Board, the State Department of Public Instruction and the State Civil Service Commission are all members.

Retirement Insurance

One of the specific aims with which the Civil Service Department has concerned itself was that essential concomitant of a career system, an effective retirement insurance plan. Although few jurisdictions have put administration of retirement in the hands of the personnel agency, the stake of the civil service department in the formulation of such a plan is obvious. It is almost indispensable to the recruitment

[5]Cf. "Organization Analysis Surveys in a Personnel Agency Program," by Edward H. Litchfield, *Public Personnel Review,* October 1943.

process; it materially retards employee turnover; the gain in terms of morale is considerable.

Aided by the cooperation of employee groups, the Michigan Civil Service Commission proposed and saw enacted by the legislature in January 1943 the framework of an up-to-date actuarial insurance system.[6] By its terms each employee contributes 5 per cent of his salary on a maximum of $3,600 a year, and the employee contribution is matched by the state. Besides superannuation allowances the plan provides benefits for service-connected death or disability and for non-duty disability, if the beneficiary has been a state employee for at least fifteen years. The system is administered by a board of seven members: the insurance commissioner, attorney general, state treasurer, auditor general and three state employees appointed by the governor.

Payroll Checking

Among the broad powers granted the Commission by the constitutional amendment was that of "approving all disbursements for personal services." This control, with its concurrent authority to withhold salary payment, places the Michigan Department in a unique position among public personnel agencies. In most jurisdictions, where this function is performed by the auditor or comptroller, the civil service department must resort to more devious means to support its orders. In Michigan all payrolls for the state service are reviewed monthly by the administrative staff, the information for each employee being coded on International Business Machine cards. Irregularities, usually minor, cause deletions of from thirty to forty names from each monthly payroll. Although every effort is made to avoid high-handedness, the payroll check, constituting as it does the teeth of the whole program, is a carefully guarded and scrupulously administered prerogative of the commission.

Position Establishment List

It is axiomatic in public personnel administration that the position is thought of as separate from the incumbent, but comparatively little consideration has ever been given to the technique of implementing this important distinction. In most jurisdictions a position is still identified as "the one Mary Smith held" when the question of refilling it or abolishing it is under discussion, and detailed position descriptions are laborious to use and difficult to keep up-to-date, besides giving little clue to the place a position occupies in the administrative hierarchy of its department. The Established Positions List now nearing completion codifies each of the state's present 14,000-odd positions, assigning each a number which positively identifies it and places it in the organizational structure of the agency. The positions are recorded by a system of visible files so that they can be identified at any time either by department or by incumbent.

Conclusion

The foregoing catalogue of functions performed, of tasks projected

(Continued on page 56)

[6] Michigan P.A. 240, 1943.

Federal-State Tax Cooperation

Two levels of government are finding it feasible to eliminate duplication in handling of tax matters and to make information collected available to each other.

By JAMES W. MARTIN, Director
Bureau of Business Research
University of Kentucky

INDIVIDUALS who are inclined to be critical of government can find much to condemn. One of the favorite targets in recent years has been duplicate sets—sometimes several sets—of tax administration officers. The federal individual and corporation income tax administrative staff, for example, duplicates that of most states—as does personnel for handling numerous other overlapping revenue measures.

The aggregate cost to all governments of enforcing tax laws probably exceeds a quarter of a billion dollars. In addition, there is a large but unknown amount spent by taxpayers in order to comply with revenue requirements. Moreover, there is taxpayer irritation and dissatisfaction which cannot be expressed in terms of money. In any event, even though the dislike of taxpayers for the double headache could be forgotten—not, of course, that it should be forgotten—the total cost of collecting and of paying taxes is so great that anything looking toward elimination of unnecessary expenditures must be given careful attention.

It is not a fact, as is so often assumed, that federal and state administration of the most important overlapping taxes are completely duplicating. The federal government helps the states at certain points, and the states aid the central administrative agency in other matters. In some directions much of the administrative job is done jointly.

Without trying to be exhaustive, it is worth while to illustrate concretely some of the things which are being done along these lines. Administration of (a) income taxes, (b) death taxes and (c) alcoholic beverage taxes exemplifies the mutual assistance which has been suggested. Examination of these cases will show that a good deal has already been accomplished, and it may also suggest still other areas for saving costs and taxpayers' sensibilities.

Uncle Sam Helps on Income Taxes

For more than a quarter of a century federal income tax statutes have authorized the Commissioner of Internal Revenue to make individual returns of corporate taxpayers available to state officials for tax administration purposes. In early day practice the use of tax returns by state officers was restricted to those states which themselves had income taxes. As early as 1924, however, this restriction was removed; but until 1935 the privilege was confined to corporation returns. In 1935 the statute made personal income tax data available to the states. For several

years the Treasury authorized state officials to use the duplicate returns which each taxpayer was required to file. This plan was superseded by one under which original returns are made accessible to appropriate state officials.

These facts are well known among tax students. Seemingly, the fact that most states actually take advantage of the plan is overlooked by many persons who, without qualification, talk of duplicating administration. From 1935 to 1939, when taxpayers filed second copies, well over a majority of the states made some use of the "green duplicates." Many of the states which lacked income taxes and nearly all the income tax states used these returns incident to the administration of their property and income taxes.

Since discontinuance of duplicate copies, the Bureau of Internal Revenue has attempted to make original returns available with as much satisfaction to state officials as under the former arrangement. The success in providing an accurate copy conveniently arranged for use is much greater than under the older plan, although copies are not ready as early as formerly. In fact, state and local use of returns incident to property tax assessment has been definitely impeded by inaccessibility at a time when they could be helpful. Most states find the service more useful than formerly in income tax administration.

Ordinarily, state examinations can be made only after returns are filed in the office of the Commissioner of Internal Revenue. As a consequence, only individual returns filed by the larger income receivers and the corporate, fiduciary and partnership returns are conveniently available, as returns by individuals having low incomes are filed in the offices of collectors of internal revenue and not forwarded to the commissioner's office. The states, however, do not seem interested in frequent examination of the reports filed by small individual income receivers.

Examinations by state tax officials take several forms. In cases requiring the use of returns and other documents associated with the record of a particular taxpayer whose liability is in question, transcripts can be secured for the cost of copying. If the tax administrator wants to examine a return incident to making an audit of the taxpayer's account, the document can be made available in Washington for personal inspection. Frequently inspections involve photostating all returns of a particular class or classes. In such instances the Bureau makes all reasonable adjustments for the state workers' convenience in making copies. There was a case, for example, during a visit by this writer to the Bureau in 1942, in which arrangements were effected for 24-hour photostating by one state, thereby cutting the cost to the state administrator of doing the work.

The arrangements which have been described are largely required by statute, though the Bureau of Internal Revenue has gone to considerable lengths to make it convenient for states to take advantage of their legal rights. The Bureau established

without statutory requirement a unique cooperative device known as the "transcript service," which is supplementary to the inspection privilege. Under this plan, any state may secure at nominal cost a transcript or abstract of each return audited by the Bureau together with an explanation of the additional assessment or refund resulting from the examination.

This plan makes it possible for a state to have the advantage of the Treasury agents' findings at almost no cost. In 1942, for example, Kentucky got the equivalent of about twenty auditors' work for the cost of one for one month, although the state was then using an abbreviated form of the service.

The evidence shows that comprehensive service costs little more than limited service. For example, the difference between the cost to Utah for complete transcripts in 1941-42 and the cost to Kentucky for a mere explanation of audit findings was about one cent for each transcript. Some states have changed to the comprehensive form of service since it has become apparent that the difference in expense is nominal. Moreover, wartime labor difficulties of the states have made full information more essential than when each had fairly generous auditing facilities of its own.

Over two-thirds of the states having income taxes get the transcript service. In addition, or alternatively, some states after the federal audit get photostats of all returns which can be useful, and so have for their purposes much the same quality of service. In neither case does the Bureau make available documents and reports tending to prove taxpayer fraud or other criminal offense.

States Aid Federal Agents

In the case of death and gift taxes the Bureau of Internal Revenue gives little assistance to the states. Although the Bureau makes available copies of returns and of related documents, as in the case of income taxes, these documents afford most states little aid; and in consequence the Bureau is, only occasionally, called on for such information. One reason for this restricted usefulness is the limited coverage of federal gift and estate tax statutes as compared with the total number of estates or gifts to be handled by most state governments. The prominent element of cooperation in this instance is unilateral and involves state assistance to the Bureau of Internal Revenue.

In the Treasury approach to its own administrative problems there is, generally, little formal provision for using state cooperation. In the case of death taxation, Bureau machinery takes no account of the need for or the utilization of any service state tax departments can offer. However, state tax departments which have full administrative control of death and sometimes of gift tax administration provide a good deal of aid to federal agents, who take advantage of the opportunities. The assistance obtained from states is not a matter of record; and, although some of the Bureau officials know about and approve the use of state

resources, the Bureau does not make formal provision for the practice.

One specific reference to the service of state administrative agencies will illustrate the situation. Each decedent's property must, of course, be valued for both state and federal death tax purposes. As far as real estate appraisals are concerned, federal agents in many cases use the records of the state tax administration office in those states which have state departments exclusively responsible. In other instances, especially in the case of large estates, the state and federal representatives are paired to value the property. Some mutual assistance through the interchange of views on the value of personal property is usual. In both real estate and security valuation, cooperation is impeded to some extent by the inability of the federal agents to make available to state appraisers information as to their actual reports. This interference would be even greater but for the fact that state men can usually find out from the taxpayers what the Bureau does. As to cases in which the state agents' finding may not be revealed to Bureau agents, the same impediment to effective interchange exists in reverse.

Cooperation on Liquor Taxes

The most far-reaching arrangement for state-federal cooperation in tax administration is found in the informal handling of alcoholic beverage taxes. Ever since the repeal of prohibition the federal government has followed a policy of full cooperation with state and local officials. The plan in one state has not always been the same as that in another, and even from city to city there may be variations of policy in matters involving police action. The differences are explained by the character of individual problems confronted and by the willingness and ability of state and local officials to work with the Bureau of Internal Revenue.

Precisely because different states take different attitudes and provide workers of varying caliber, the alcohol tax unit follows the plan of leaving the degree and form of the cooperative arrangement to be followed wholly in the hands of local representatives. There is no central specification as to the limitations upon the agent's discretion in such matters. The official attitude, on the contrary, is that the unit is willing to cooperate and that its representatives may go as far in working with state officers in any particular case as seems fruitful in achieving the government's purpose and in aiding the states.

One of the most important and most usual specific illustrations of joint state-federal activity concerns the detection and elimination of illicit distilling projects. Often the state and federal officers are paired, that is, a state and a federal officer together will seek out the "moonshiner." In many cases a group of men representing each jurisdiction will join forces for a "raid." The same cooperative arrangement is invoked in the prosecution of offenders, licensed or unlicensed. If the local situation is favorable, state and federal agents join in prosecution in the state courts; if the federal courts offer better prospects, they prosecute the case there.

In direct handling of tax work the degree of cooperation is less, but it is far from lacking. Information is exchanged freely. In many cases, if federal agents find state stamps are lacking, the fact is reported to appropriate state men. If an alcohol vendor lacks a federal stamp, the state men report to Bureau officers. Other sorts of irregularities are found and made known from time to time without regard to whether the particular law infringed is federal or state.

To overcome the Bureau of Internal Revenue prohibition against state examination except through formal channels of original official reports to the Bureau, it has proved possible for state field representatives—often accompanied by Bureau agents—to secure access to the taxpayers' file copies at the latter's place of business.

Unlike the restrictions incident to the administration of other branches of the Bureau, there is no prohibition against alcohol tax unit men's appearing and testifying either before state administrative agencies or in state courts. By the same token, of course, state field representatives freely appear in behalf of the unit when the federal agents are prosecuting violations of United States statutes.

Verbally and in writing numerous responsible officials of both federal and state governments express the unanimous view that the amount and diversity of state and Bureau cooperation incident to alcoholic beverage tax administration is gradually increasing, that the joint administrative effort is practically without elements of friction and that the plan of cooperation followed is distinctly to be commended. Undoubtedly intergovernmental cooperation serves materially to reduce the total cost of handling alcoholic beverage taxes and, in some cases, also contributes heavily to policing aspects of alcohol control.

In one respect the collaboration between state and federal personnel in liquor tax administration is particularly impressive. Although the general attitude of the Bureau with respect to activities other than alcohol tax administration is that investigations of possible criminal offenses incident to tax administration cannot be done jointly with state or local officials, the work of the alcohol tax unit is a continuing demonstration that in alcoholic beverage tax enforcement joint work is not only feasible but also fruitful, even though the investigations be directed explicitly toward finding whether or not taxpayers are guilty of fraud or other criminal offenses. It is conceivable that this experience could be interpreted to mean that cooperation between federal and state agencies is feasible generally in criminal cases.

Enlarged Cooperation Possible

From what has been said, it is apparent that, through cooperation between the states and the Bureau of Internal Revenue, governmental agencies concerned can save considerable taxpayers' money. There is, of course, no suggestion that the total cost of administering two separate taxes can be cut to the level which would be possible if only one revenue measure were imposed. It is apparent that, even if the expense

to the public cannot be so much reduced, it can nevertheless be cut materially. It is also obvious that joint activity tends to improve the attitude of the taxpayers. For instance, in certain cases it may virtually have the effect of halving the amount of audit work needed at a place of business.

The examples cited are not the only ones that might be noted. They are cases, however, in which the results achieved are probably greatest. In some instances in which states and the United States use the same revenue measure the large use of joint activity would not be particularly helpful because the taxes are imposed at different stages in the distributive process. The cigarette tax imposed by the federal government is collected from manufacturers, and the number of tax accounts is consequently at a minimum. The states, on the other hand, must collect from jobbers or even retailers because in most cases the manufacturers are situated in other states. Under such conditions the methods of administration employed and the identity of the taxpayers concerned are so diverse that joint administrative activity would contribute little.

Despite this limitation there is doubtless room for marked extension of state and Bureau joint action and for increased mutual aid in areas where joint administration is impractical. Moreover, the experience of the states in working with the federal Bureau of Internal Revenue in tax administration strongly suggests that the states may cooperate with federal agencies without any surrender of sovereignty.

CIVIC PLAN TO BRIDGE 18-21 GAP

(Conitnued from page 13)

young, enthusiastic and ambitious men and women, who are inspired to prepare themselves for a career in government. Particular emphasis is being placed upon the development of avocational interest in governmental affairs. The Council will not in any way participate in political campaigns; its efforts will be confined to encouraging better qualified men and women to run for party and public office.

2. It will conduct educational "youth vs. adult" discussion forums throughout the community on any questions of local or national interest, including debates by opposing candidates during campaign periods.

3. By 1946 the Council hopes to establish such a sound organization that the younger men and women now in the armed services can, upon their return to civilian life, find in their own neighborhoods means through which they can take an active part in the civic betterment of the democracy for which they have been fighting.

Members of the Council are representative of a cross-section of the citizenry of metropolitan Philadelphia. Some are in high school and colleges; others are employed during the day and attend night school, and practically every member is participating as a volunteer in some phase of our war activity. While spare time is an important factor to both the youth and adults interested in the work of the Council, they are making enough spare time to further the work of the Council and to plan for its future.

LETTERS FROM OVERSEAS

(Continued from page 2)

experience of liberation, yet I couldn't tell the full story of the warmth it puts inside you, a warmth that nothing will ever quite wipe out though there will inevitably be some disillusionment.

Brussels, by the way, is one of the loveliest cities I have ever been in. And it takes your breath away to come into a city almost untouched by bombing after having been in England for so long. The Germans were chased out so fast they didn't even have time to set booby traps!

When I reached Brussels everything was still in a gay and excited state, people insisting on opening champagne bottles they had hidden from the Germans for four years, flags flying everywhere and people had heaped great piles of gorgeous flowers all along the walls in front of the palace in token—a beautiful voluntary token —of their feeling.

I cannot talk about my work, of course (except that I'm a member of the SHAEF mission to Belgium), but at the moment it would be difficult for me to have picked anything I could have liked better. And being in this part of the world is like being in a laboratory of public finance and government at the critical moment when an experiment may succeed or fail.

Well it's time for me to get back on the job. As often as possible, I'll try to give some of the flavor of this thing though moments have to be snatched here and there—and if I sound as if I were speaking broken English at times, put it down to the fact that I'm actually speaking French—a sort of pigeon French!—most of the time here. But so far, at least, I do business, get around—even in the blackout —and seem somehow to make myself understood.

Mail ought to get through soon so do write and bring me up to date. We get no news here, the Belgian papers being very insular. I've at last got a radio but even BBC has had little or nothing about American domestic affairs.

* * *

Hq., Ninth Army, APO 339,
Care Postmaster, New York

Somewhere in Holland

As the address tells you, I've moved on from my post as a member of the SHAEF mission to Belgium to this headquarters. The Belgian assignment so far as my job was concerned was completed successfully: it was a fascinating spot to be in and I wouldn't have missed it. This new job, however, promises to be just as interesting in an entirely different way.

The ack-ack is raising cain over a couple of planes droning overhead which are probably Jerry reconnaissance —and about every five seconds a sergeant or somebody breaks in with a problem. But it's been some time since I wrote, so I'll take a few moments. At last I've begun getting mail again—until three days ago I hadn't had a letter from anybody or anywhere since August. It really was tough. But now I'm back in an American area and mail comes through, though slowly.

You've probably read in the papers of the currency conversion program in Belgium. It was tremendously interesting—still is—and it was a real privilege to have the opportunity to watch it from a vantage point. I wrote you about my trip across the Channel. It can now be told that the cargo I had charge of consisted of 80 tons of currency and bullion! We unloaded on the dock in the middle of the night and maybe you don't think I watched those boxes!

I've got to turn in. Another day but not another dollar—just some funny looking cigar store coupons they call guilders!

Letters to the Editor

To the Editor:

I am writing to you, in which I believe is righteous indignation, of an editorial in the September issue of the NATIONAL MUNICIPAL REVIEW entitled "Pitfalls of Earmarking Public Funds" and with particular emphasis to the fifth paragraph which reads:

"Just why policemen deserve more consideration than street cleaners, teachers, clerical workers, water department or other public employees, is a mystery."

I am submitting a printed copy of the "status of a police officer" by two former Massachusetts governors for your consideration. Their viewpoints are diametrically opposite to the viewpoint of the author of this editorial. As a police officer, I am surprised and shocked that such a paragraph passed with the editor's approval.

You no doubt are aware of the impending increase in crimes of violence which shall commence immediately upon the cessation of hostilities. There have been many articles in various publications and newspapers warning the public of these impending conditions. In order to combat these conditions it is necessary that the morale of a police department must be excellent. Police officers must be proud of their profession and they must be contented with working conditions. With these conditions in mind, do you think you are cooperating with the police by publishing such a highly explosive paragraph as mentioned in this letter?

I think it would be a good suggestion for the author of this article to "pound a beat" in one of our large cities and then render an opinion as to whether police officers should have more consideration than street cleaners, etc. I do not intend to cast reflection on street cleaners, etc. I am endeavoring to bring out the fact that civilian employees can never be classified with the same status as police officers, no more than soldiers, sailors and marines can be classified with the same status as civilian employees of the federal government. Police departments are quasi-military organizations.

I would like to call to your attention a statement in Mr. Coolidge's article in which he mentions "the police are the outposts of civilization." I wonder if the other occupations mentioned in your editorial can have similar recognition.

THOMAS A. LOUGHLIN, *President*
Metropolitan District Police Branch
Massachusetts Police Association

To the Editor:

Your editorial in the September REVIEW about earmarking public funds should be widely circulated. I intend to make use of it by way of comment as soon as possible. But you still have left the fascinating problem of the reasons why Americans today insist on writing legislation into constitutions, etc., etc. Do they not illustrate conditions and trends which go back to the heart of our so-called "democracy"?

Michigan has proved that the incompetence of elected legislators, city councilmen, and congressmen is due in great part to the inroads on legislative responsibility made by direct primary, direct legislative devices, the recall, and a score of similar procedures which, in the name of democracy, have taken the responsibility back to the masses of people and correspondingly reduced the responsibility of elected or appointed public officials.

The whole story of earmarking in Michigan, including constitutional amendments like that which you mention in Maine, is a demonstration to me that we have gone too far in imitation of the California radicals.

WILLIAM P. LOVETT,
Executive Secretary
Detroit Citizens League

Contributors in Review

A MEMBER of its executive board for the last six years, **Loring Dam** (*Civic Plan to Bridge 18-21 Gap*) has been interested in the Philadelphia Committee of Seventy for over a decade. In his work with the Committee Mr. Dam became aware of the basic need for realistic civic training for youth as a means of building for government careers and a more vital interest on the part of the electorate. He conceived and was instrumental in starting the Junior Town Meeting of the Air, which led to the formation of the Philadelphia Youth Civic Council of which he is president. Mr. Dam is a graduate of Haverford College. In World War I he was a lieutenant (junior grade) with the U. S. Naval Reserve Air Force. Since then he has been identified with manufacturing and investment banking.

A PROFESSOR in government who followed his own advice and "got into politics" **Joseph D. McGoldrick** (*Can We Rebuild Our Cities?*) has been comptroller of the largest city in the country since 1938. Dr. McGoldrick, formerly associate professor of government at Columbia University, has made various studies of New York City, including one on rapid transit finances for the Real Estate Board and another on city finance for the New York State Economy Council; he made a report for the New York State Legislative Committee investigating the government of New York City (better known as the Seabury Committee) in 1932 and was a member of the New York City Charter Commission which grew out of the findings of that committee. He is author of *The Law and Practice of Municipal Home Rule 1916-1930, Government in Action* (with others), and of numerous articles and reports.

FORMERLY executive secretary of the Michigan Merit System Association, **Edward H. Litchfield** (*Civil Service by Constitution*) is now assistant state personnel director of the Michigan Civil Service Commission and lecturer in public administration at the University of Michigan, where he had received his Ph.D. degree. Dr. Litchfield was formerly instructor in government at Brown University in Providence. He is author of articles on the merit system and related subjects. **Robert G. McCloskey,** co-author with Dr. Litchfield, was formerly research analyst with the Michigan Civil Service Commission. He is now on the staff of Governor Kelly of Michigan as administrative assistant. Mr. McCloskey received his A.B. degree from the University of Wisconsin and his A.M. from the University of Michigan.

BORN in what was then known as Indian Territory, **James W. Martin** (*Federal-State Tax Cooperation*) has devoted most of his maturer years to the state of Kentucky. Dr. Martin has been with the University of Kentucky as director of the Bureau of Business Research and professor of economics since 1928. He has been consultant on financial support of the Kentucky Educational Commission, chief of staff of the Kentucky Reorganization Commission (1935-36), chairman of the Tax Commission of Kentucky (1936) and commissioner of revenue of Kentucky (1936-39). Dr. Martin was also research director of the Interstate Commission on Conflicting Taxation (1934-35) and a member of President Roosevelt's Committee on Fiscal Relations Between the United States and the District of Columbia (1936-37). He is author of numerous reports and government publications on taxation as well as editor of the Tax Research Foundation's Comparative Tax Tables and of the publications of the University of Kentucky's Bureau of Business Research.

News in Review

City, State and Nation

Edited by H. M. Olmsted

Metropolitan Organization Stressed in Boston Contest

Prize-Winning Suggestions Urge Regional Cooperation

AWARDS to prize winners were made on December 6 in the "Boston Contest." This contest was inaugurated last January under the sponsorship of the Boston Society of Architects, Boston University, Boston Chamber of Commerce, Harvard University and the Massachusetts Institute of Technology, to stimulate intelligent and competent plans for the civic well-being and coordinated development of the Boston metropolitan area.[1]

The judges of the contest, as previously announced, were Charles Francis Adams, Harold S. Buttenheim, William Roger Greeley, Joseph Hudnut, Daniel L. Marsh, Lewis Mumford and Henry J. Nichols.

Ninety contestants participated, of whom twelve were awarded cash prizes ranging from $5,000 down to $100. Virtually all of the prize winners decided that some form of metropolitan district government was necessary, under various designations.

The first prize winners called it a "Metropolitan Authority"; the second prize winners a "Metropolitan District Council"; and the third prize winners a "Boston Regional Administration." Certain minor prize winners referred to "Regional Economic Development Councils" and "Regional Planning Boards." There was general agreement, however, that the continuance of local governments, much as at present, was desirable, and would not impair the metropolitan organization. A frequent proposal was a representative legislative council that would appoint a business manager much along the lines of city managership.

The first prize, $5,000, went to a group of six men headed by Carl J. Friedrich, professor of government, Harvard University; three other members were also Harvard professors, in economics, sociology and architecture. The second prize, $2,000, was won by a group of seven business men headed by Henry J. Harriman, vice-chairman of the New England Power Association and former president of the Chamber of Commerce of the United States. A special third prize rating was awarded to a group of eleven Boston University faculty members. Winners of nine minor prizes of $100 each included eminent city planners as well as several business men, architects, etc.

66 Towns and Cities Involved

The winners of the first prize proposed a federation of all 66 town and city governments in the general area for purposes of centralizing controls over wasteful, overlapping metropolitan services. It would take over the present functions of all district commissions under a standard city management form of municipal corporation, and would thus control in effect the regional aspects of fire, police, health, welfare, recreation, transit, industrial and commercial development, with separate tax resources of its own. In addition to a representative council, possibly chosen on the basis of proportional representation from all communities, the plan suggests numerous assisting committees, some official and some advisory, drawn from civic, business and educational groups active in local communities.

Among the outstanding features of the plan is exemption of all buildings

[1]See the REVIEW, April 1944, p. 197.

and improvements from realty taxation. Land values would be the main base for taxes, with an upper limit, plus a so-called service charge based on incomes derived from the use of buildings. Industries and services as to which the region has natural advantages must be encouraged and developed; transportation must be improved to meet the problems of decentralization; higher buildings are advocated so as to allow for demolition of obsolete structures, more green spaces, and more outdoor automobile parking, and the urban center must be made more attractive to halt the flight of population. Limitation of residential buildings to 30 per cent coverage of the available land was proposed, and plans for rehousing and local improvements would be aimed at recapturing blighted areas.

The second prize winning plan would group 62 towns and cities under a Metropolitan District Council, with an assembly of 65 members and an executive council of seven. Transit unification is greatly emphasized, likewise an extensive highway development program.

The plan winning the third award urged that Boston's history and traditions be utilized and vitalized, including restoration of the Faneuil Hall district's early status as a community center of social, cultural and educational activities. Metropolitan organization of progressively more comprehensive scope, remedies for traffic congestion, and sliding-scale tax rates related to property income were among other recommendations.

Mr. Greeley, contest chairman, referring to bombed cities such as London, remarked: "While they cannot choose but rebuild, we will unhappily have to make up our minds whether on the one hand to remain a decaying center; on the other hand, to destroy our own diseased tissues and by heroic will power rebuild our community as a worthy competitor of the newer type of city." He insisted that monetary cost should not be controlling, but the supply of human energy, and urged the formation of an initial organization of business, labor, professional and other interests in the metropolitan area, to work toward such rebuilding and coordinated development and the creation of an official framework for those purposes.

Veterans' Assistance, Personnel Measures Voted

Voters on November 7 approved various constitutional and charter amendments and direct legislation in addition to what was reported herein last month. Prominent in the results were various provisions for veterans and for the civil service.

Veterans were exempted from the poll tax by constitutional amendments in Alabama and Arkansas. California approved a $30,000,000 bond issue to finance loans for homes and farms for veterans of the present war, granted veterans certain property tax exemptions and provided for the reinstatement of state and other public officials and employees upon return from service with the armed forces. Colorado adopted a measure giving veterans or their widows preferential points above passing grades in civil service examinations. An Oregon amendment setting up an educational aid program for veterans was approved; $220,000, expected to be obtained annually by a levy of one-fifth of a mill per dollar of property value, would finance a system of educational grants of from $35 to $75 per month for periods up to four years.

Personnel Measures

Kansas City, Missouri, amended its charter to provide that wounded or disabled veterans of any war have a

right to an additional five-point advantage in grade after qualifying for city employment—this being in addition to five points already given to honorably discharged war veterans. The new method also requires that the appointing authority in all cases other than promotion shall appoint a war veteran if his name is among the top five on the eligible list.

Texas voters gave cities or the state legislature authority to set up retirement systems for local governments and South Carolina approved a constitutional amendment providing pensions for state, county and local employees. Louisiana rejected a one-mill tax for New Orleans fire and police pension funds.

Four California cities and three counties voted to participate in the state employees' retirement system, another rejected such a proposal; Marysville and Contra Costa County adopted civil service for their employees while San Francisco amended its police pension plan to reduce the retirement age. Pension or retirement plans for city employees were adopted by four Michigan cities.

Michigan voters defeated a proposal to raise the pay of state legislators from $3 to $5 a day. Dearborn, Michigan, rejected proposed charter amendments which would have increased salaries of councilmen and of the city clerk and treasurer, placed fire and police chiefs under civil service and provided pay for members of the Civil Service Commission. Kansas City, Missouri, by charter amendment, increased salaries of city councilmen from $2,400 to $3,600 a year. Glendale, California, voted down salary increases for members of the city council, as did Burbank.

California rejected annual legislative sessions, while Massachusetts adopted them. Arkansas voted against extending the term of governor from two to four years, while Idaho appears to have approved such a change.

Women were granted the right to serve on juries in Colorado—the 29th state to do so.

Florida repealed a 1934 amendment that gave the legislature the right to prescribe uniform charters for cities in certain population groups.

An amendment adopted in Maryland reorganizes the Court of Appeals, reducing the number of judges from eight to five from various districts, and restricting them to appeal work, instead of their also sitting as Circuit Court judges. The authority of the chief judge is increased, the judges are placed under closer supervision and the state judiciary enabled to be more flexible and efficient. Present judges remain until their elective terms expire.

Urban Redevelopment

Action by Maryland voters in approving creation of a Baltimore Redevelopment Commission, and by Kansas City, Missouri, voters in giving the City Council wide powers for slum and blighted area clearance purposes were of great interest to local planning officials throughout the nation. The Kansas City charter amendment, approved three to one, is intended to encourage slum clearance and redevelopment by private capital; it gives the City Council authority to provide for the clearance and redevelopment of blighted, substandard or insanitary areas and to condemn property for such purposes. The city may own, sell or otherwise dispose of such property under the amendment.

Kansas City voters also provided that whenever the city has acquired private property for public use other than parks and boulevards, the Council may use the property for other public purposes or dispose of it if

the Council finds it is not suited for the original purpose. The voters also favored annexation of three square miles of territory with a population of 5,000.

The six East San Francisco Bay cities, Oakland, Alameda, Albany, Berkeley, Emeryville and Piedmont, approved a measure authorizing a sewage disposal district to take care of sewage disposal problems of the cities; it is to be operated by the East Bay municipal utility district, which furnishes and distributes water to the cities. In Oregon, Marshfield and North Bend voted to operate jointly a water district to serve both cities.

Orphaned Unicameral Move Nearly Wins in Missouri

The proposed constitutional amendment for a unicameral legislature in Missouri lost at the November 7 election by less than 5 per cent margin in a total vote of 766,324. The result was not definitely known until the official figures were published on December 8; these showed 401,716 against the amendment and 364,608 for it. St. Louis was strongly in favor of it, but the rest of the state was not. In St. Louis city the vote was 147,348 to 87,556; St. Louis County was also for the amendment, 55,589 to 34,097. It almost carried in Jackson County (including Kansas City), which voted 39,274 yes and 39,332 no.

On the last day of the Constitutional Convention in September 1944, Delegate Stratford Lee Morton tried to get the unicameral in as an alternative proposal but he was defeated. Then the Crusaders, backers of the unicameral legislature, petitioned to take their unicameral proposal off the ballot. It was too late. They sent out 5,000 letters trying to beat their own proposal.

With the exception of the *St. Louis Star-Times,* which had a weak but honest suggestion that the unicameral be voted for, there was not even a letter in the newspapers favoring it. There was no evidence of public support. Three days before the election the *St. Louis Post Dispatch* said that a vote for the proposition would be "meaningless." The *Globe Democrat* took the same tack.

However, on Thursday, November 9, when the amendment seemed to be winning, the *Star-Times,* in its major editorial said:

"The voters of Missouri certainly put the reformers of the state constitution behind the eight ball. This is beyond all question the greatest single political reform in the history of Missouri. . . . And its adoption is all the more significant because it came without the fanfare of an organized campaign. Far from pleading for the reform its supporters actually sought to have it stricken from the ballot. But the voters refused to allow it to go by default. . . . And they may also have indicated indignation over the refusal of the recent constitutional convention to give them a voice on this fundamental reform."

Edward Dowling, S.J.
The Queen's Work, St. Louis.

Efforts for New Constitution Continue in New Jersey

Although the proposed new constitution for the state of New Jersey was defeated in the November 7 election, the New Jersey Constitution Foundation, which was active in its support, is planning to continue and even expand its activities in the belief that constitutional revision can and will be secured in the not too distant future.

Several encouraging features of the situation have been noted, particularly the facts that the number of votes

for revision in 1944—over 660,000—was larger than the entire number cast for and against revision in the preceding year, and that since the election nearly all groups that opposed adoption of the new constitution have declared themselves to be favorable to some kind of revision. The majority against revision was about 115,000 (instead of 160,000 as previously reported), or about 8 per cent of the total vote on the constitution. Analysis of the vote shows that it was not as much a political party matter as first indicated.

The Foundation hails the increased interest in revision brought about by the campaign and the election, and intends to take advantage of it in continuing the work of civic education. It has proposed an expanded program which it hopes to finance for the next five years by contributions from public-spirited citizens, in addition to membership fees, subscriptions to a projected magazine and advertising therein. While constitutional revision will continue as the paramount objective, the program will include research and publicity for education of the public on legislative, administrative and judicial functions, and reports on qualifications and records of candidates and officeholders from a nonpartisan viewpoint, and would seek to develop civic leadership. Besides a monthly magazine it contemplates special bulletins, radio programs, forums, discussion meetings and special surveys and services.

Kansas Inaugurates State Internship Plan

The Kansas State Department of Civil Service and the University of Kansas are cooperating in an internship program in that department, offering practical experience through contacts with operating governmental agencies. Senior university students spend four days each week for six weeks in the offices of the Civil Service Department.

Council-Manager Plan News

The Rockland Citizens' Charter Adoption Committee (formerly the Citizens Committee on Municipal Research) will offer a special council-manager charter for **Rockland, Maine,** to the legislature this month. If passed, the charter will probably be brought to a vote in September.

The **Darien, Connecticut,** charter commission has filed its report, in which nine of the eleven members recommend the town manager plan, with the selectmen. The charter commission was created by the legislature two years ago and was appointed by a town meeting called by the selectmen.

Mayor Oliver of the city of **Norwalk, Connecticut,** has appointed a charter revision committee of ten members. The Norwalk League of Women Voters is advocating the city manager plan, which is under consideration by the committee. Dr. Thomas H. Reed, consultant for the National Municipal League and now with the Connecticut Public Expenditure Council, has conferred with the committee.

A committee of five business men is sponsoring petitions now being circulated in **Asbury Park, New Jersey,** to supplant the city's council-manager government with the commission form.

The **Tampa, Florida,** Chamber of Commerce has voted 447 to 26 for changing the form of the city's government. The council-manager plan was favored by 361, while 79 voted only for a reduction of the present Board of Representatives to seven or five members representing districts but elected by city-wide vote. The *Tampa Morning Tribune* has carried a series of articles on the model city charter of the Na-

tional Municipal League. The Chamber also voted last fall 387 to 88 for annexation of the city's suburbs.

In **Houston, Texas,** where there is a movement to abolish the manager plan, Mayor Otis Massey, advocate of the manager plan, was re-elected on November 7 by a majority of about 4,000 in a total vote of 70,000; likewise all candidates for councilmen running on the council-manager ticket were given majorities.

New Charter Commission Appointed for Minneapolis

The judges of the Hennepin County (Minnesota), district court have named a new charter commission for the county's dominant city, Minneapolis, as is required every four years. The *Minneapolis Star Journal* comments: "The job of a charter commission is to keep the city charter up to date and abreast of the city's needs. The late commission abdicated this responsibility. . . . It is to be hoped that the new commission will take itself seriously. . . . It has a lot of representative and alert citizens in its membership—such a seasoned and enlightened legislator as Mabeth Hurd Paige, one of the country's real experts on municipal government in Dr. William Anderson." Other members are described as solid, fair-minded labor representatives and progressive, reasonable businessmen.

National Exhibit of Best Municipal Reports Planned

The American Institute of Graphic Arts has announced that it will conduct a national exhibit of the best annual reports of cities and towns in April 1945. A representative national committee will have charge. This project has aroused interest and enthusiasm among pioneers in the growing movement for more attractive, readable, intelligent and informative reports of municipalities to citizens.

City Clerks Form National Organization

An organizing committee of city clerks of 30 municipalities in various parts of the country has announced the formation of the National Institute of City Clerks, with functions that include the effective interchange of information on problems confronting the office of city clerk in the larger municipalities, according to the *United States Municipal News*. Organizations of city clerks in several states have proved to be helpful and it is believed that the national body will be able to make a definite contribution toward improved municipal administration.

Mayors to Discuss Federal-Local Relations

The annual meeting of the United States Conference of Mayors takes place in Washington, at the Hotel Statler, January 25, 26 and 27. It will consider the major municipal problems involving federal legislation and many members of Congress will participate.

Public Personnel Conference Considers Wartime Problems

More than 500 persons representing governmental personnel agencies—local, state and federal—devoted their attention to wartime personnel problems and anticipated postwar readjustments at the 36th Annual Conference on Public Personnel Administration held in Chicago in November by the Civil Service Assembly of the United States and Canada.

Problems concerned with the reinstatement of veterans were taken up during the first morning, followed by a luncheon talk by Herbert Emmerich, associate director of Public Administration Clearing House, calling for increased training of operating officials and closer coordination of operating agencies and merit systems, and warn-

ing against too mechanistic attitudes in the latter. Later discussions dealt with departmental personnel programs, war-duration appointees, employee counselling, record-keeping methods, employee relations, health safeguards, test procedures, in-service training, work with civic groups, classification and pay problems, effects of the war on personnel administration in private industry, etc.

Speaking at the final luncheon, Archibald MacLeish told of the harm done to governmental service by the current attacks on "bureaucracy" despite achievements of the great body of public employees and the future need of talent in governmental duties for relatively meager financial rewards.

At the concluding general session it was pointed out that ingenious recruiting methods and intensive utilization of personnel will have to be continued in 1945, that veterans' preference laws will create further needs for adequate staffs, and that the public service must be made more attractive.

New York Regional Institutes Break Records

Total attendance and number of municipalities represented at the ten regional institutes held in 1944, under the auspices of the New York State Conference of Mayors and the Municipal Training Institute of New York State, exceeded previous records despite traveling restrictions and manpower shortage. Attendance ranged from 20 to 92 at the meetings in the ten regional centers, with a total attendance of 408, representing 120 municipalities. In 1943 the attendance was 388 and the number of municipalities represented was 111.

On November 29 and 30 a training school for members and employees of housing authorities was held in Utica with an attendance of 89.

Researcher's Digest

Alabama Legislature Study Continues

Local and Private Laws Investigated by Bureau

THE most recent publication of the **Bureau of Public Administration of the University of Alabama,** *Local and Private Legislation,* by Hallie Farmer, continues the high standard of its previous studies. This is the second of a series on the legislative process in Alabama.

The suggestions for improvement of the situation are especially interesting even though most of the pamphlet is devoted to an examination of the evils of undesirable legislative practices. First of all, it is suggested, the legislature might transfer to local governing bodies more responsibility for local government. Second, if control of county and municipal taxes and debts is not to be given to those units, tax and debt limits might be raised by a general constitutional amendment applying to all counties and municipalities. Third, the legislature might consider the advantages in a general classification of all Alabama counties and municipalities.

Finally, as to private legislation, the author says the study indicates that Alabama needs a court of claims to protect the public funds from unwarranted expenditures and "to mete out even-handed justice to the less enterprising (or less fortunate) claimants."

Philadelphia Bureau Investigates Sanitation Pay

The **Bureau of Municipal Research of Philadelphia** has issued a short statistical summary of its questionnaires

on rates of pay and conditions of employment of sanitation laborers in seventeen cities in the United States in 1944. Included are most of the large cities in the country. Tables include rates of pay, rates of pay adjusted for intercity differences in the cost of living, hours of work and leave with pay for vacation, holidays and sickness and pension and disability provisions.

Firemen's Pay Rates for Large Cities Reported

"Data Relating to Fire Department Salaries in Baltimore and in Other Cities of 500,000 or More Population" is the title of a factual report issued by the **Baltimore Commission on Governmental Efficiency and Economy, Inc.** In addition to showing the salaries of representative fire department positions, the report presents data which tend to affect pay levels and comparisons of pay levels in different cities—cost-of-living indexes, wage levels, etc. While figures on seventeen cities are included in the comparisons, the average of the five cities in Baltimore's more immediate population group of 500,000 to 1,000,000—Cleveland, St. Louis, Boston, Pittsburgh and Washington—is emphasized.

* * *

Potpourri

Planning Needs

An examination of Dayton's planning needs and deeds is set forth in *Putting Punch in Planning,* published by the **Department of Governmental Research of the Dayton Chamber of Commerce.** Nation, state, county, city and school district are considered. The result is a well-rounded picture of some of the problems confronting Dayton and possible means of solving them.

* * *

Budgets

Budgets are uppermost in the minds of many local bureaus at this time of year. Space in bureau publications is devoted to the subject by the **Buffalo, Schenectady** and **Rochester Municipal Research Bureaus,** all in New York State, as well as by the **Providence Governmental Research Bureau** and the **New Haven Taxpayers Research Council, Inc.**

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New Constitution

The **St. Louis Governmental Research Institute** is devoting its *Dollars and Sense in Government* to a discussion of important provisions of the proposed new constitution for Missouri. Subjects covered include the state executive branch, state legislature, the court system, state finance, taxation, local government and local finance.

* * *

Costs of Government

The **St. Louis Governmental Research Institute** is concerned with the fact that "Increasing Cost of St. Louis Government Poses Serious Postwar Problem." Its *Mind Your Business* for November 14 cites costs for the city's operation from 1939-40 to 1944-45. "The current budget of the St. Louis city government for operation and maintenance," says the bulletin, "is at an all-time high. . . . It represents an increase of 30 per cent over the 1939-40 expenditures." In its closing statement the Bureau warns that "it is time for public officials and citizens of St. Louis to prepare a financial plan for their city government."

* * *

Personal

Howard Ennor, acting assistant director of the Bureau of Municipal Research and Service of the University of Oregon, who has had charge of the Portland office of the Bureau during the past year, has resigned to accept a position as administrative analyst in the controller's office of the Bonneville Administration.

Citizen Action

Edited by Elsie S. Parker

Detroit to Experiment in Citizenship Education

Grant from Volker Fund Finances New Program

A GRANT of $425,000 from the William Volker Charities Fund, Inc., of Kansas City, Missouri, has been accepted by the Detroit Board of Education for a five-year experiment in education for citizenship. The experiment, hailed as a significant educational program, will be conducted by Wayne University and the Detroit Public Schools. It contemplates "a study of ways of increasing the interest, competence and participation of boys and girls in the activities of the good citizen and to develop them eventually into good adult citizens."

An outline of the project, drawn up by staff members of the University and the public schools, indicates that the study was prompted by the existence of "a great need for raising the level of civic life in America." It further states that "the techniques of citizenship training which have been evolving have never been adequately evaluated nor the development of new techniques sufficiently attempted or stimulated."

Preliminary plans call for an initial inventory of the present interest of boys and girls in citizenship activities "to get as complete a picture of the schools and communities as is possible in order to understand thoroughly the environment in which the pupils live and against which changes will be measured later." This will be followed by controlled experimentation with old and new citizenship training techniques.

A five-man Board of Trustees will be named by Dr. Warren E. Bow, superintendent of schools and president of Wayne University, and Harold W. Luhnow, president of the Volker Fund. It was pointed out that the Trustees will have nothing to do with conducting the experiment but will act as an "appraisal body" to advise both the donor and Dr. Bow of the progress of the study. The actual experimental work will be guided in part by an advisory committee to be appointed by Dr. Bow from interested groups in the community.

The investigation will be carried out by a special staff which will operate in six city schools, including two elementary, two intermediate, and two high schools.

Top officials of the Board of Education were enthusiastic in their approval of the projected study. Said Dr. Bow: "This is one of the most significant experiments and appraisals that has ever been made of an important function of the educational system. Democratic government rests on an understanding body of citizens and the development of such citizens is one of the prime objectives of the schools. In the past, we have endeavored in numerous ways to instill in children an understanding of and a respect for democracy. However, funds have never been available to test the results of our activities on a large scale. From this extraordinary contribution should come not only distinct benefit to Detroit but results which should be equally useful in each of the 100,000 school systems in America."

The Committee developing the program includes Dr. Bow; Dr. Earl C. Kelley, supervisor in secondary education, Detroit Public Schools, and professor of education at Wayne; Dr. Lent D. Upson, director of the School of Public Affairs and Social Work at

Wayne; and Loren B. Miller, director of the Detroit Bureau of Governmental Research.

Seattle Plans "Gallup Poll"

Utilizing the services of the University of Washington for gauging public opinion, the **Seattle Municipal League** is planning a "Gallup Poll" of Seattle citizens on certain matters relating to local government. Suggested questions include: What type of postwar projects should Seattle plan? Should we spend money for a new city hall? What about revising the city charter? Are the citizens satisfied with their present services from the city government—the county?

The University's psychology department will undertake the poll. Specially trained students will ring doorbells and do the questioning. The work will be directed by Dr. Edwin D. Guthrie, dean of the University Graduate School and an authority on public opinion polls, who says that scientifically tested methods will be used. It is expected that with these methods as few as two hundred interviews will give accurate results on most questions.

President Frank Laube of the Seattle City Council states, "We'd be delighted to have some reliable method of finding out how the public feels on many of these problems. At times we feel as if we were working in a vacuum without any means of knowing whether we are satisfying the real wishes of the citizens."

Because of the accuracy and speed of the new polling techniques Dr. Guthrie believes public opinion tests will become more and more important in American political life. "The day will come when every governor and every mayor of a large city will have his own polling department," said Dr. Guthrie. "Scientific opinion polls will prove of great aid in giving the people truly democratic government."

Boy-Legislature Plan Continues Growth

The model boy-legislature program of the Hi-Ys in six eastern seaboard states continues to show vigor.[1] During the weekend of December 8-9 the model legislatures of New York and Connecticut, both of which include girls in the program, held their annual sessions.

Plans for holding their boy-legislatures next spring are well advanced in New Jersey, Delaware and Maryland. Maine also has an active "Youth and Government" program, as it is called.

In the last six months nation-wide interest has been shown in the idea. Plans are especially advanced for adopting the boy legislature program in the states of Ohio, Michigan and Massachusetts.

E. W. W.

Toledo Committee Reports on Postwar Planning

The special committee on postwar planning, appointed by President Howard A. Mikesell of the **Toledo Municipal League**, has reported on its preliminary survey. Some of its conclusions are: That Toledo, as a community, should systematically integrate its public works program into its economic life; that there is a definite need for the Toledo Municipal League in the preparation of postwar and long range plans for Toledo. In this latter connection the special committee stated that the job outlined for the Municipal League is not a duplication of any activity yet undertaken. The League's tasks will be to coordinate citizen planning efforts, to expe-

[1]See "Boy Legislature Plan Spreading," by Edward W. Weidner, NATIONAL MUNICIPAL REVIEW, June 1944, pp. 283-286.

dite the completion of local public planning and to assist in setting up the program for the immediate post-war period. In its conclusions the committee stated: "Toledo is certainly faced with a period of economic readjustment. Every practical effort that is possible should be extended to know the problems in advance and to prepare to meet them systematically and with a minimum of distress. The degree of success is probably dependent upon the degree of understanding and trust and the willingness of the various segments of the public to plan and work together."

Here and There

Council-Manager Survey

In a recent survey conducted by the **Chamber of Commerce of the United States** of cities which have had the council-manager form of government for twenty years or longer, it was found that "the majority of business men are favorable" to this form of government and "the method is preferred to any other yet devised."

The report describes briefly the several forms of municipal government in use in the United States, quotes from uniformly favorable reports of Chambers of Commerce in 65 cities which have had the manager plan for twenty years or more and includes a directory of approved council-manager cities.

* * *

Radio

The **Illinois League of Women Voters** is conducting a series of ten weekly radio broadcasts dealing with the need for revision of Illinois' obsolete state constitution. Subject of the first broadcast was "The Citizen's Stake in His State Constitution." Among the speakers are State Senator Richard J. Daley, Walter Blucher of the American Association of Planning Officials, Frank Bane of the Council of State Governments, Charles E. Merriam of the University of Chicago.

A one-hundred-dollar war bond is the prize offered in a contest for a slogan to be used regularly as part of the Taxpayers Meeting of the Air of the **New Jersey Taxpayers Association.**

* * *

Community Planning

The **American Association of University Women** (national headquarters, Washington, D. C.), has published a guide to *Community Planning.* It is not intended "as a guide for technically-equipped surveyors engaged in making professional evaluations," says the Fall *Journal* of the Association. "It outlines, rather, the type of information that should be assembled and studied by intelligent citizens in order to have a background from which to attack the problem of supplying community lacks, removing community handicaps and improving community services."

* * *

Community Forum

Three organizations in Yonkers—the **Teachers Association, Council of Parents and Teachers** and the **Evening League of Women Voters**—are sponsoring a People's Forum of Yonkers. Subjects to be discussed include: (1) Giving an understanding welcome home to the men and women in the armed services; (2) following through by establishing a just and enduring global peace; and (3) making democracy work better at home while achieving the first and second propositions. Dr. Ignatius D. Taubneck, conductor of the Bronxville Community Forum, will conduct the sessions.

* * *

Legislation

Preparing for the opening of the Maryland legislature in January, the **Maryland League of Women Voters**

held a legislative conference November 27 to discuss what legislative proposals the League will support.

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Cooperation

The **Chicago City Club** is one of the 150 civic groups joining with the Chicago Recreation Commission in sponsoring the tenth annual Chicago Recreation Conference.

The Club is cooperating with the **Chicago Woman's City Club** in a joint effort to enlarge their respective memberships.

Seven organizations of New York City, whose views on height and area zoning regulations are in agreement, have banded together as a Civic Committee for Interim Zoning. They are: **Brooklyn Committee for Better Housing, Citizens Housing Council, Citizens Union, Greater New York Industrial Union Council C.I.O., United Neighborhood Houses, United Tenants Leagues,** and the **Women's City Club.** Richard S. Childs, chairman of the Citizens Union of New York, is acting chairman. The Committee has urged the New York City Board of Estimate to approve immediately, as an interim stop gap proposal, the changes in the height and area restrictions of the Zoning Resolution which have already been approved by the City Planning Commission.

* * *

Youth Conference

"Youth Response to a Universal Challenge—What are the Implications of International Citizenship to Young Adults in our Democracy?" This was the ambitious title of the Third Annual State Conference of Young Adults on Citizenship and Public Affairs of the New York State Community Service Council held at Cornell University in November under the auspices of the New York State Education Department. Speakers and consultants included George H. Hallett, Jr., of the New York City Citizens' Union; Harry W. Laidler, executive director of the League for Industrial Democracy; Dr. William E. Mosher, dean of the Maxwell Graduate School of Citizenship and Public Affairs at Syracuse University, and others.

* * *

Social Security

The **Nevada Taxpayers Association** devotes most of a recent issue of the *Nevada Tax Review* to social security, describing the provisions of the federal social security act, how it works, what its benefits are. Much of the information is presented in tabular form for easy assimilation.

* * *

Taxes

The **Indiana Taxpayers Association** has published a comparison of property taxes levied in Indiana for 1944 and 1945. The information is set forth by counties.

* * *

Veterans' Preference

Sixteen civic, welfare and public employees' organizations of New York State have united to form a **Citizens' Committee on Veterans' Preference,** to "fight writing into the state constitution sweeping and undiscriminating preferences for war veterans in civil service appointment, promotion and retention." Special target of the new Committee is the Hampton-Devany amendment which was passed by the 1944 legislature. If approved by the 1945 legislature it will be submitted to the voters of the state next fall. The bill, states the Committee, is "a dangerous proposal which would discriminate unjustly among veterans, wreck the civil service in New York, and lower the standards of vital public services on which all citizens—including the hundreds of thousands of returning veterans—depend." The Com-

mittee has made specific suggestions for the bill which it believes would be fairer to veterans and non-veterans and less harmful to the civil service.

* * *

Budgets

Speaking at the weekly session of the **New Jersey Taxpayers Association's** "Taxpayers Meeting of the Air," Thomas W. Sweeney, chairman of the **Essex County Citizens Budget Committee,** commented on the value of citizen cooperation with public officials on budget affairs. Mr. Sweeney said that his Committee is nonpartisan and that it functions on the conference method by studying departmental requests with the Essex Freeholders during the preparation of the budget. "The close relationship between the citizens and the Essex County governing body is unique among the counties of the nation," he announced.

The **Civic Federation of Chicago,** in a recent *Bulletin,* compliments citizen organizations throughout Chicago for their increasing interest in governmental affairs, particularly through attendance at budget hearings.

* * *

Voting Dates

Living up to its motto, "Eternal vigilance is the price of liberty," the **Detroit Citizens League** in its *Civic Searchlight* leaps from the November election to an announcement of the spring primary on February 19 and the spring election—for state and local officers—on April 2. In the same issue the League announces its conviction that work for a state constitutional amendment for home rule for Wayne County (Detroit) must be continued. "One fact," says the *Searchlight,* "is that the long struggle for a modern system of county government has justified itself in the field of civic education. The League stands ready to try again."

Proportional Representation

Edited by George H. Hallett, Jr.

(This department is successor to the Proportional Representation Review)

P. R. Proposed Again for Presidential Elections

Electors Would be Abolished Electoral Votes Substituted

AFTER the presidential election, in which 53 per cent of the popular vote elected 81 per cent of the Electoral College, Congressman Clarence F. Lea of Santa Rosa, California, chairman of the House Committee on Interstate Commerce, has introduced again his proposed constitutional amendment to apply the principle of proportional representation to the presidential electoral votes of each state (H. J. 313).

This time the same proposal in substance has been introduced also by Senator Joseph F. Guffey of Pennsylvania (S. J. Res. 143) and Congressman Emanuel Celler of New York (H. J. Res. 297).

These resolutions would abolish personal electors, keep the present basis of electoral votes and divide the electoral votes of each state among the candidates for president and vice-president in exact proportion to the popular votes cast for them within the state.

The reason given for keeping the electoral vote device at all, instead of changing to a direct nation-wide popular vote as proposed by Senator William Langer of North Dakota (S. J. Res. 107[1]), is a practical one. The southern states and all the smaller states would lose in influence under a direct nation-wide vote, as compared

[1]Senator Langer's amendment also proposes nation-wide primaries for the selection of candidates for president and vice-president and a prohibition of more than two terms for a president.

to their representation in the Electoral College, and might refuse to ratify the necessary constitutional amendment for that reason. An amendment initiated in Congress would require the concurrence of the legislatures of three-fourths of all the states and the states which would surely lose influence under it would have enough votes to block it. Therefore it is proposed to approximate the popular vote as closely as possible without disturbing the relative influence of the states by dividing each state's electoral votes in proportion to its popular votes instead of letting them all go in a block to the leading candidate.

Mr. Lea's amendment was reported favorably near the end of the 1933-34 session and received the approval of President Roosevelt at that time, but never came to a vote. In succeeding sessions the Congress has been even more preoccupied with matters which it considered of more immediate urgency.

Important Advantages

The great and permanent advantages of the Lea amendment may be summarized as follows:

1. It would make much less likely the election of a president with less popular support than his principal rival, which has happened three times already.

2. It would make votes count for president wherever they are cast. At present a vote at the polls has no effect on the electoral vote unless cast for the plurality candidate within the state.

3. It would thus arouse interest even in the "sure" states and make candidates from such states available for nomination.

4. It would remove the tremendous incentives to corruption and the concentration of legitimate efforts in the few large doubtful states which now usually determine the issue.

5. It would remove the dangers inherent in the system of personal electors, who may die, be prevented from voting, or precipitate a crisis by changing their minds.

P. R. Debated in the British House of Commons

Members of all parties convinced of the urgent necessity of more complete and accurate representation in the British House of Commons took advantage of the recent consideration of the Government's Redistribution of Seats Bill, now enacted into law, to secure public discussion of the subject.

T. Edmund Harvey, independent member for the Combined English Universities and chairman of the executive committee of the Proportional Representation Society, one of the few members of Parliament elected by P. R., moved on October 10 and ably supported an amendment that the bill "gives no assurance of securing the fair representation in the House of the electorate in proportion to the votes cast."

He was followed in support of the amendment by Miss Megan Lloyd-George (Liberal), Commander Stephen King-Hall (Independent Nationalist), Sir Robert Young (Labour) and Mr. D. N. Pritt (Labour), who replied point by point to the principal opposing argument, made by Rt. Hon. F. W. Pethick-Lawrence, vice-chairman of the Labour party. Other speakers in opposition were Rt. Hon. O. Peake (Conservative), under-secretary of the Home Office, and Mr. T. Magnay (National Liberal).

The amendment was defeated by 204 votes to 20, most of the Conservative and Labour members voting in the negative. No speaker challenged the truth of the assertion made in the proposed amendment, however, and probably many of those who thought the Redistribution Bill should be passed without change would be pre-

pared to support a P. R. proposal for the larger centers of population, such as Prime Minister Winston Churchill has often advocated in the past, if such a proposal were brought forward under government auspices.

The P. R. movement in Great Britain has gained impetus since the debate.

Proportional Representation League, Inc.

The Proportional Representation League, which dates back to 1893 as the organized expression of the P. R. movement in the United States, has been operating since 1932 as a department of the National Municipal League. It still maintains its separate corporate existence, however. Any member of the National Municipal League in full standing may become a voting member of the P. R. League simply by sending in his application to the assistant secretary and treasurer, Miss Elsie S. Parker, at the National Municipal League office, 299 Broadway, New York 7, N. Y.

The present officers of the P. R. League are as follows:

President: A. R. Hatton, Dripping Springs, Texas

Vice-Presidents:
Thomas Raeburn White, Philadelphia
John R. Commons, Madison, Wis.
Mrs. Alice Thacher Post, Washington, D. C.

Honorary Secretary: C. G. Hoag, Haverford, Penna.

Executive Secretary: George H. Hallett, Jr., New York City

Field Secretary: Walter J. Millard, Cincinnati, Ohio

Treasurer and Assistant Secretary: Elsie S. Parker, New York City

Honorary Vice-President: John H. Humphreys, London, Secretary of the P. R. Society of Great Britain

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(Trustees indicated by asterisks)

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Lewis C. Hunter, San Francisco, Calif.
Lewis Jerome Johnson, Cambridge, Mass.
William C. Keough, Cleveland, Ohio
Cameron H. King, San Francisco, Calif.
Congressman Clarence F. Lea, Santa Rosa, Calif.
Samuel McCune Lindsay, New York City
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Ex-Senator George Wharton Pepper, Philadelphia
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Jackson H. Ralston, Palo Alto, Calif.
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Mrs. Raymond Robins, Washington, D. C.
Monsignor John A. Ryan, Washington, D. C.
Wm. Jay Schieffelin, New York City
Murray Seasongood, Cincinnati, Ohio
Samuel Seabury, New York City
*J. Henry Scattergood, Villa Nova, Penna.
Henry L. Shattuck, Boston, Mass.
Miss Belle Sherwin, Willoughby, Ohio
Charles P. Taft, Cincinnati, Ohio
Carl D. Thompson, Chicago, Ill.
Lent D. Upson, Detroit, Mich.
Senator David I. Walsh, Clinton, Mass.
*Thomas Raeburn White, Philadelphia
Charles H. Woodward, Philadelphia

County and Township

Edited by Elwyn A. Mauck

Simplified Reporting for New York Justices of Peace

State Commission Considers County Law Recodification.

AFTER being recommended for two consecutive years by the Association of Towns at its annual meetings, the New York State legislature enacted into law a simplified reporting plan for justices of peace and village police justices. The new plan of reporting to the State Comptroller became effective January 1, 1945. The purposes of the plan include: (1) to avoid the variety of reports formerly used, (2) to provide more adequate information on the work performed by the justices, (3) to secure more effective supervision and (4) to enable the State Comptroller currently to audit all the dockets. By requiring use of receipts and the filing of a report irrespective of whether any business has been performed, the law will reveal for the first time the actual volume of such business in all the justice courts of the state.

New York Considers Recodification of County Law

The Uniform County Laws Commission, created by the New York State legislature in 1944, has begun a series of hearings on the subject of recodification of the county law, which has developed into a maze of inconsistencies since it was last recodified in 1909. The Commission is composed of three senators, three assemblymen and four appointees of the governor.

Subjects that have been discussed in the hearings held in various cities include broader legislative power for county boards, a uniform budget system, elimination of the fee system, a uniform fiscal year, classification of counties and the county manager or executive plan.

Wayne County, Michigan, Adopts Retirement Plan

Wayne County, Michigan, recently adopted a retirement plan for its employees. The plan covers all employees of county offices, boards and departments excepting those whose pay averages less than $600 per year.

Maryland County Reduces Size of Board

The voters of Harford County, Maryland, in the November 7 election, approved a proposal to reduce the size of the Board of County Commissioners from five members to three. The proposal also provided for an increase in salary for the commissioners. In Ann Arundel County, Maryland, a similar proposal whereby the Board of eight members would have been reduced to three was rejected by the electorate.

Kansas Counties Building Hospitals

Kawlins County, Kansas, at a special election, has approved of the proposition to build a county hospital. Similar proposals are in the discussion stage in other Kansas counties, with considerable progress reported in Norton, Washington, Riley and Meade.

Michigan Institute Trains County Officials

The Michigan Institute of Local Government, which for years has been training newly-elected sheriffs in the duties of their office, is extending the course to include county treasurers, county clerks and other elective officials.

Taxation and Finance
Edited by Wade S. Smith

State-Local Borrowing After Two Decades

Comparison Throws Light on Postwar Financing

THE urgencies of the military situation this third winter of the war have somewhat dampened the overoptimism with which some of us were preparing for the immediate appearance of postwar problems as recently as last summer. They have not dimmed the fact, however, that postwar adjustments still loom as a major municipal problem even though the day of reckoning may be farther off than we had liked to hope.

Furthermore, the prospective use of large-scale, locally-financed, public works to provide a bridge easing the transition from war to peace appears to become daily more firmly entrenched. The November election saw voters approve nearly a quarter of a billion dollars of new state and local bonds, mainly for postwar use, and the evidence continues that more and more projects are being planned.

In view of the emphasis being placed on state and local public works projects, and the fact that to date the plans for financing such works have revolved almost exclusively around the localities providing the funds, it is not inappropriate to examine the potential ability of the localities to do so.

Probably the most widely discussed goal for public works is that set by the American Society of Civil Engineers, through its committee on postwar construction.[1] This goal was set at $5,000,000,000 of public works construction, a goal lacking less than $600,000,000 of fulfillment at the end of October although most of the plans had not progressed to the stage where immediate construction could be undertaken. Using the goal as a criterion, without special examination of its adequacy to accomplish the ends sought, it may well be asked, what are the prospects of the localities borrowing $5,000,000,000 in the postwar years?

The historical record of municipal borrowing suggests that the prospects are excellent, considering the program in its entirety. Much will depend, however, on the period over which the borrowing is spread, and if the program is compressed into as short a period as three years it will entail the creation of new municipal debt at a faster rate than ever before in our history. If the period is longer than three years it will not be without precedent, for in the four years 1924-27, inclusive, something over $5,500,000,000 in new debt was created by the state and local governments, as indicated by the borrowing record.

The record of long-term borrowing by the states and local governments for the past twenty years is summarized in the table below. The data are based on published records of *The Daily Bond Buyer*, a New York financial journal specializing in municipal borrowing. The data as compiled include refunding bonds, and in recent years local housing authority bonds, but segregated figures for these items are also compiled and in the table they have been excluded from the annual totals. The totals as shown include, however, long-term borrowing for relief and welfare purposes, since much relief borrowing was used directly or indirectly for work relief and so was reflected in public works.

It is to be noted that in twelve of the

[1] See the REVIEW for September 1944, p. 429, and November 1944, p. 565.

LONG-TERM BORROWING
By State and Local Governments[a]
(Amounts in millions of dollars)

1924	$1,436	1931	$1,190	1938	$1,119
1925	1,365	1932	849	1939	856
1926	1,343	1933	1,083	1940	1,048
1927	1,444	1934	1,030	1941	658
1928	1,351	1935	792	1942	311
1929	1,418	1936	728	1943	95
1930	1,281	1937	790	1944	Est. 200

[a]After compilations by *The Daily Bond Buyer*, New York. Excludes, however, refunding bonds and bonds of local housing agencies. Estimate for 1944 is the author's, based on *The Bond Buyer's* report of sale of $185,000,000 new issues through November.

last twenty completed years annual borrowing has exceeded a billion dollars exclusive of refunding and housing agency borrowing. In the last ten completed years alone, however, the billion-dollar mark has been exceeded only three times—in 1934, 1938 and 1940. The slump in annual borrowing since 1940 is most notable, and illustrates the extent to which the war has forced an abnormal situation on state and municipal units.

The table amply suggests that issuance of $5,000,000,000 of new state and local obligations for public works in a three- or four-year period will not be as formidable an undertaking as the vast amount involved would indicate on its face. There are other factors involved, however, and the implications of a few of them will be considered here next month.

Pennsylvania Analyzes Parking Meter Revenues

Parking meters are more widely used in Pennsylvania than in any other state, according to a recent study which attempted a statistical measure of their fiscal importance.[1] According to the study the revenues in 1943 ranged from just under $10 per meter to $95, and amounted in a number of instances to more than the total of police department expenditures.

The study showed that total parking meter receipts increased from $140,439 in 1940 to $452,263 in 1943. In general, the more populous a community the higher the receipts per meter. Boroughs in the 5,000 to 10,000 population group averaged, in 1943, $39.77 per meter, those between 10,000 and 25,000 population averaged $45.63 per meter, and those with over 25,000 averaged $48.93.

About 440 communities over the country use parking meters, and of these 84 or 19 per cent are in Pennsylvania.

[1]*Parking Meters in Pennsylvania Municipalities*, Institute of Local Government, The Pennsylvania State College, State College, Pennsylvania.

Finance Officers Expand Committees

In November the Municipal Finance Officers Association implemented its program by expanding its standing committees, discontinuing two and adding three new ones to bring the total to fourteen.

As announced by Joseph M. Cunningham, president of the Association and deputy comptroller of New York City, the committees and their chairmen for the year will be as follows: Accounting, Mr. Cunningham; Cost Accounting, Joseph M. Lowery, auditor, Los Angeles County; Accounting Equip-

ment, Frank Bittner, auditor, Milwaukee County, Wisconsin; Finance Department Organization, George P. Ellis, Chicago; Local Government Financial Policies, M. P. Jones, director of finance, Wichita; Local Government Revenues, Charles J. Fox, city auditor, Boston;

Also, Public Budget Procedure, David V. Addy, city budget director, Detroit; Functions and Salaries of Finance Officers, R. F. Agard, director of finance, Kansas City, Missouri; Preservation of Public Records, Otto K. Jensen, state examiner, State Board of Accounts, Indiana; Federal Fiscal Relations, D. C. Miller, commissioner of finance and institutions, Memphis; Special Assessments, William J. Johnson, village controller, Grosse Pointe Park, Michigan; State Legislation for Local Government Finance, Howard E. Munroe, town treasurer, Barrington, Rhode Island; Public Employee Retirement Administration, A. A. Weinberg, managing actuary, employees annuity and benefit fund, Chicago Park District; and Public Housing Finance, George W. Wanamaker, deputy city comptroller, Buffalo.

Late Reports on November Elections

At the time of going to press last month, the most recent reports showed $221,270,000 of state and local bond issues approved November 7 out of $251,102,564 submitted. The final figure for the entire month, as compiled by *The Daily Bond Buyer*, was $235,814,700, compared with $4,700,000 in November 1943.

In addition to bond authorizations, there were several instances where special tax levies for construction were authorized, to enable completion of postwar projects on a pay-as-you-go basis without recourse to borrowing. In Seattle voters approved a special four-mill levy for the school district. In this it followed the example of neighboring Tacoma, where earlier in the year a series of special levies to raise $5,000,000 for postwar construction and rehabilitation of the school district had been voted.

In Oregon, Portland voters approved a special levy for a city jail and police headquarters, while special levies for various improvement purposes were authorized elsewhere in the state by Eugene, Klamath Falls, Lebanon, Marshfield and Oswego. The Dalles approved a three-mill levy for three years and the addition of 25 cents to water bills to pay for a sewerage system.

In Michigan, Genesee County (Flint) voted an extra mill outside the fifteen-mill tax rate limit for three years to build a tuberculosis hospital, but in Ohio Cleveland voters refused to approve special levies for schools and welfare. A one-mill tax for the New Orleans fire and police pension funds was also defeated.

In California a number of city charter amendments affecting finances were voted on. Redondo Beach and San Bernardino approved amusement taxes of one cent and three cents respectively, but Richmond voters turned thumbs down on a proposed two-cent tax. In Glendale, where the city presently takes 12 per cent of gross revenues of the municipal public service enterprises for general fund purposes, a proposal to increase the tax to 20 per cent was rejected. Glendale voters also turned down a proposal to join the state retirement system, but approval to participation was given by voters of Bell, Burbank, Huntington Park and Inglewood and by Contra Costa County, Orange County, and Tulare County. Glendale and Burbank both voted down proposals for salary increases for city councilmen.

Community Welfare
Prepared by Federal Security Agency

Unemployment Insurance and Population Problems

Benefit Payments Will Help Cushion Reconversion Shock

WHEN the United States converted its civilian industries to full war production there was unavoidable but temporary unemployment in many plants, especially automotive plants, while retooling was in process. When our industrial conversion is reversed it is quite likely that a similar situation may prevail, for no matter how smoothly the reconversion program is managed there will be layoffs.

When that time comes many communities and many workers will be faced with the problem of bridging the gap between jobs. Added to this will be the question of where to look for jobs—whether to stay in the war boom town, to return to the old home town, or to migrate to some new locality.

How can communities prepare to meet these situations? One significant safeguard in the transition period will be the federal-state unemployment insurance system, operating in the 48 states, the District of Columbia, Alaska and Hawaii. Trust funds for these 51 systems total nearly six billion dollars—a substantial cushion to help absorb the shock of reconversion.

A pattern for the operation of these funds during temporary lay-offs may be found in a detailed examination of the way it works in a typical war community such as Hartford, Connecticut. This city has large aviation and munitions plants and some of them have already received production cutbacks. Approximately 133,500 workers in the Hartford area hold jobs protected by unemployment insurance. They earn about $358,900,000 a year, or $6,900,000 a week. If 20 per cent were laid off, and not absorbed by the production of goods and services for civilians the wage loss would come to more than $1,380,000 a week. This wage loss would soon begin to shrink the city's economy. The butcher, the grocer, the landlord, and all others who supply the basic needs of life would be the first to feel any marked decrease in the city's payroll.

Unemployment insurance payments to jobless workers, however, could help to counteract a downward trend. For example, if 20 per cent of the workers in the Hartford area were temporarily out of work and were eligible to receive unemployment insurance, their weekly payments would total $560,700, or 40.4 per cent of the weekly wages. This would provide a substantial layer of income for them and for their community as well.

The machinery for unemployment insurance operates simply. State laws provide for weekly cash payments to jobless workers, provided they have worked for firms in business or industry employing eight or more persons. In many states, protection has been extended to workers in firms with less than eight employees. However, about three million workers in small firms still have no protection. Also without protection are agricultural and domestic workers, employees of nonprofit organizations, and government employees including thousands of workers in army arsenals and navy yards as well as many merchant seamen.

The amount of the weekly benefit payment a worker may receive while unemployed differs in the various states. Usually it comes less than half the worker's full-time weekly pay —except that there is a top and a bot-

tom limit. The maximum ranges from $15 to $22 a week, but in over half the states $15 or $16 a week is the top. Minimum benefit payments range from $2 to $10 a week, but in most states the lowest payment is $5 or more. For partial unemployment most states provide partial benefits. The length of time during which a worker may receive benefits—provided he is still out of work—is variable, depending on his previous earnings. In some states the period is as short as two weeks, in some as long as 23. But in seventeen states the period does not depend on previous earnings; all eligible persons may receive benefits for the same length of time. This uniform period differs from state to state, being fourteen, sixteen, eighteen or twenty weeks.

War and Postwar Migration

Besides aiding workers and local communities, unemployment insurance has a nation-wide function. In the last few years there has been a war migration on a vast scale, with concentrations of workers along the coasts and the Great Lakes. As peacetime industries expand and war industries decline, renewed impetus will be given to migration. There will come a shuffling of workers between plants, between industries, between communities, between sections of the country.

An important area for postwar planning lies here. Shall we make an effort to direct wartime migrants back to their former places of residence? Or shall we try to achieve permanent settlement of these people? Many states whose labor force was increased during the war realize all the advantages they would have in keeping people in their boundaries. But in order to achieve this they would have to see that the new workers are provided with proper housing conditions and with attractive postwar jobs. Other states whose working population was reduced during the war may feel that they will be unable to expand their civilian goods production unless they get back at least a part of the workers who left their home communities for war jobs. These workers will not return, however, unless they are sure to find proper jobs, fair wages and good living conditions.

Not to be left out of the population picture are the eleven million men and women in the armed forces. Where will they go when they are released from military duty? Will they return to their home towns or will they decide to go elsewhere to seek their fortunes in the postwar world? Much will depend on the opportunities that their home towns can provide.

Progressive businessmen in many cities already are planning postwar jobs, according to a survey by the Committee for Economic Development. San Diego, California, expects 125 per cent more jobs after the war than it had in 1940; Mobile, Alabama, expects an increase of 87.5 per cent. The average expected job increase for eighteen selected cities came to 31.5 per cent. More significant, however, were comparisons of war jobs with prospective jobs after the war. Fourteen of the cities did not expect to hold their war job increases; only three of them expected more jobs under peace production. San Diego, for instance, had 12,000 jobs in 1940, has 70,000 now, expects 27,000 in 194x. Mobile had 40,000 jobs in 1940, has 110,000 now, expects 75,000 in 194x. But Syracuse, New York, had 71,353 in 1940, has 60,500 now, expects up to 78,000 after the war. Middletown, Ohio, had 14,403 in 1940, has 15,885 now, expects 17,000 after the war.

All these factors point to the value and need for planning by city and state governments, but the federal

government, through its liquidation of war enterprises, its action on controls of materials, prices, manpower, and its tax policy, will also inevitably be a large factor in these postwar developments. Government at every level, in close collaboration with management and labor, must pool all knowledge and resources toward the attainment of the common objective—the smoothest possible transition from war to peace, and jobs for all thereafter.

Insurance Will Help

Unemployment insurance can play an important role in the transition. But it can prove effective for the community and for workers only if it is administered to serve fully the purposes for which it is intended. Every state law rightly has safeguards to prevent abuse of the system. Benefits are denied or postponed for any applicant who refuses suitable work, who is not available for work, or who leaves a job without good cause. But restrictive interpretations, which have increased greatly in recent years, might disqualify millions of workers for benefits and jeopardize the whole system. The state's determination of what is "suitable employment," when an applicant is "not available for work," and what constitutes "good cause" for quitting a job, will determine in large measure the effectiveness of the system in stabilizing the economy, and in preventing the spread of a "fear psychology."

The state agencies must make decisions such as these: Will the mechanic who earned $1.80 an hour during the war be required to accept a job at 40 cents an hour? If he refuses will he be denied benefits on the ground that he has refused "suitable employment"? Or will he be allowed four or five weeks to look around and try to find some job of equal skill?

What will be the decision in the case of a man who refuses the offer of a job 50 miles from his home because he cannot arrange transportation? Will he be allowed some time to look around for a job nearer home, or will he be denied his unemployment insurance benefits?

And what will be done in the case of the woman worker who quits her job to join her veteran husband when he decides to settle in another state? Will she be denied benefits because her reason for quitting may not be considered "good cause" attributable to the employer? Twenty states recognize no "good cause" unless it is attributable to the employer or connected with the work.

Finally, though the great majority of war workers will be entitled to unemployment insurance payments, these may not be as large or last as long as will be required to tide the workers through their individual transition periods. Perhaps the states will do more to improve their unemployment insurance programs before the war is over. Even as they are, however, these insurance benefits will help to protect the workers and will undoubtedly carry many of them through the reconversion period.

Besides helping workers these benefits will go far to prevent needless and panicky migration in the first shock of postwar lay-offs. They will enable workers to explore job possibilities at hand rather than shifting restlessly from place to place. In this period of transition unemployment insurance payments will greatly ease the burdens on city and state governments, curtailing the need for relief measures. Finally, since unemployment insurance payments can be made across state lines, they can help workers move themselves and their families from a place that offers them little hope of employment to areas where jobs are more plentiful.

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Local Affairs Abroad
Edited by Edward W. Weidner

New Zealand Adjusts Local Government Functions

Recent Legislation Affects Soil, Hospital, Fire Boards

A READJUSTMENT of functions between multi-purpose and ad hoc units of local government, an increase in local government functions, and conflicting trends toward the establishment and abolishment of special local units are evidenced by recent developments in New Zealand.

Over three years have now elapsed since the passage of the Soil Conservation and River Controls Act and the results are becoming increasingly evident. The act provided for a central council composed of three members of the central government, two representatives of local authorities, and one of agricultural interests to supervise and control local catchment boards. The Council can form new catchment districts and define their boundaries. It controls central government grants for soil conservation.[1]

Several catchment districts have been formed during the three-year period and others are in the process of formation. They are ad hoc local governments with independent rating powers for soil conservation and river control purposes. They have up to ten locally elected members and five centrally appointed members on their boards. Their jurisdiction is usually over the entire watershed of a river or group of rivers.

[1]See *Board and Council*, October 4, 1944, p. 8.

Hospital boards have been in the news because of the great increase in their expenses since 1939 when social security provisions came into effect providing for hospital insurance. The number of hospital beds occupied per 1,000 population has increased from 4.3 to 6.3. Social security funds, however, do not provide all the necessary expenses for hospital support and the local governments must levy a rate to make up the balance. Hospital boards, which number 47 and are popularly elected, do not have independent rating powers. They must ask the local governments which comprise the hospital districts for the necessary rates. If a local authority fails to pay the required contribution to a hospital board, however, the board may apply to the Minister of Finance, who may deduct a sum equal to the contribution plus interest from any central government grants payable to the locality.

This is exactly what has happened in one case recently. Many councils have protested the yearly increases in hospital rates since 1939. But only one has so far taken the extreme step of refusing to levy a rate and had its grants reduced.

The central government has approved that the local Emergency Precautions Services, established because of the war emergency, be organized on a peace-time basis for service during non-war emergencies. Only small grants will be given the localities to maintain such organizations, so it will be up to the localities to provide most of the funds. It is entirely optional with the local authorities whether they wish to retain the service. Some have already indicated such a desire.

For some 36 years now municipal fire departments have been controlled by special fire boards which include representatives of fire underwriters.

Insurance companies and the central government contribute to the expense of these departments to an important degree. Recently the Minister of Internal Affairs proposed that the fire services be put under the control of municipalities and town boards. A central fire council would be established consisting of five representatives of insurance companies, one of the Municipal Association, two of the Fire Brigades Association, one of the union, and the minister as chairman to assist local authorities. The executive committee of the Municipal Association has approved the proposal while most fire boards are naturally against it. Even among municipalities there has been considerable opposition, however, on the grounds that the change would necessitate an increase in rates.

Federal Government Active in Australian Housing Program

Greater commonwealth-state cooperation and activity in the housing field is foreshadowed by recent developments in Australia.[1] The federal government does not have power to build houses, except for purposes of defense and rehabilitation of those in the armed services, but it does have power to give advice and financial assistance. Up to now local governments have seldom exercised their frequently-conferred right of building houses. As a result, the states have accomplished most in the housing field.

It is estimated that between 50,000 and 80,000 houses a year will be needed in the first three postwar years. In order to meet the need the federal government has proposed rental subsidies to low-income families; it would pay the states three-fifths of the difference between the cost of such low-cost housing and the expected or actual income derived from its sale or rent. Housing standards would be established by the commonwealth.

A state premiers' conference at Canberra recently agreed to this program.

Meanwhile the federal government has been criticized by certain local governments for building and planning to build houses without consulting the local governments concerned and without any assurance that municipal rates would be paid.

[1]See *Housing:* 1. The Problem, 2. Technical Answers, 3. Administration, 4. The Social Answer, and *We Can Do Better* (The Commonwealth Plans for homes); all leaflets, issued by the Department of Postwar Reconstruction, Canberra, 1944.

Headquarters of International Local Authorities Liberated

Suggestions for the reorganization and revitalization of the International Union of Local Authorities, now that its national headquarters at Brussels have been liberated, were made at the American Committee's meeting in Chicago last October 27. Temporary headquarters of IULA were set up in Havana last August by the American Committee with Mr. L. C. Hill as acting director.

It was suggested that in the future the IULA be organized on a hemispherical basis, with hemisphere headquarters at Havana and Brussels and possibly in one other area. Each country would be invited to become a member of the respective hemispheric group and would then automatically become a member in the international organization. It was felt that individual municipal memberships should be continued.

The furniture and files of the international headquarters in Brussels were not materially damaged during the German occupation.

Central Planning Commission Provided in Victoria Bill

A bill providing for the appointment of a central Town and Country Planning Commission of three has been introduced in the Victoria Parliament. Under it municipalities may voluntarily draw up extensive planning schemes for new building or future subdivisions and for the alteration or purchase of existing land or buildings. The commission may require a local authority to develop a plan, and if the latter refuses may draw one up itself at the expense of the municipality.

The bill provides also that all such plans must be submitted to the Governor-in-Council, and if approved must then be laid before the state parliament where a resolution passed by either house within 24 days may revoke the plan.

References on English Local Government

Several excellent articles on English local government have been published this year in *Public Administration,* the quarterly journal of the Institute of Public Administration of England. The spring number contained two articles on recent proposals for the reform of the structure of local government. The first analyzes and summarizes concisely the plans put forth for extensive change by the Association of Municipal Corporations, the Labour party, and a committee of the National Association of Local Government Officers. It also discusses the milder recommendations of other local authority associations.

Two articles on "The Expert in the Local Government Service" are also to be found in the same issue.

The summer number has an article discussing the new White Paper on the National Health Service. Entitled "The Proposed Joint Health Authorities," the article discusses the jurisdiction of such joint authorities and their relation to existing local governments.

Birmingham, England, in Banking Business

There have been few cases in which a municipality has gone into the banking business, but Birmingham, England, is one of these—the only such municipality in that country. In September 1944 it celebrated its silver jubilee. According to the *Municipal Review* the bank was established by the corporation's act of 1919 as the successor of the Birmingham Corporation Savings Bank set up during the last war on a temporary basis. Today the bank has 67 branches. It has been a pronounced success from the start. The late Neville Chamberlain, who was prime mover in the establishment of the original bank, attributed this success to the fact that it enjoyed the confidence of the citizens.

Local Government Notes from Australia

Late last summer the voters of Australia rejected a series of seventeen constitutional amendments which would have given the national government greater power over many problems which are likely to arise after the war—unemployment, trusts, prevention of depressions, etc. . . . The *Australian Municipal Journal* states that it believes Victoria should require more strict adherence to the principles of the budget system on the part of local governments. . . . A shire council in Victoria has established an "Art Advisory Committee" to advise the council on the design of public buildings, memorials, landscaping. . . . One Australian municipality has agreed to let the residents of another use its public library on payment by the other government of a small fee.

Books in Review

Proceedings of the Thirty-sixth Annual Conference on Taxation under the auspices of the National Tax Association, held at Chicago, November 20-22, 1943. Edited by Raymond E. Manning. Washington, D. C., National Tax Association, 1944. xxvi, 542 pp. $3.

This well-edited annual volume of proceedings is most helpful to those interested in tax problems or research. The 1943 volume contains discussions of such matters as postwar problems of state and local governments, taxation of federally-owned real estate, taxation of railroads and public utilities, intergovernmental fiscal relations, management of postwar debt, problems of war and postwar federal finance, taxation of trusts and estates, and a federal tax program.

A Dictionary of American Politics. Edited by Edward Conrad Smith and Arnold John Zurcher. New York City, Barnes and Noble, Inc., 1944. vii, 358 pp. $3.

This is the third volume to appear under this title, previous ones being issued in 1888 and 1924. It contains about 3,000 entries with definitions and explanations by some twelve qualified men. Almost all phases of American political science are covered: national, state and local government, constitutional law, political parties, international relations, and a limited amount of data on foreign institutions and ideas. Maps and illustrations are included.

Additional Books and Pamphlets

Accounting

Institutional Cost Accounting As Exemplified by the System Installed at the Eloise Hospital and Infirmary, Wayne County (Detroit, Michigan). By Walter O. Harris. Chicago, Public Administration Service, 1944. xi, 153 pp.

Education

Proposals for Public Education in Postwar America. Washington 6, D. C., Research Division of the National Education Association, 1944. 40 pp. 25 cents.

Elections

Elections Data in State Documents. By Dorothy W. Kaufman. Washington, D. C., Bureau of the Census, U. S. Department of Commerce, 1944. 36 pp.

Estates

Administration of Small Estates. By Carl N. Everstine. Baltimore 2, Research Division, Legislative Council of Maryland, 1944. iv, 23 pp.

Judiciary

Judicial Reapportionment and Salaries and Retirement of Judges. Topeka, Kansas Legislative Council, 1944. 34 pp.

Map Symbols

Handbook of Map Symbols. Albany, New York Department of Commerce, 1944. viii, 36 pp.

Planning

Patrick Geddes, Maker of the Future. By Philip Boardman. Chapel Hill, University of North Carolina Press, 1944. xix, 504 pp. $5.

The Planning of Public Buildings and Grounds, Including Civic Centers: A Selected List. By Katherine McNamara. Cambridge, Library of the Departments of Landscape Architecture and Regional Planning, 1944. 5 pp.

Study of Decentralizing Influences in the Downtown District of Louisville, Kentucky. New York, Roy Wenzlick & Co., 1944. 58 pp.

Postwar Planning

America's New Opportunities in World Trade. Report of The Committee on International Policy. Washington 6, D. C., National Planning Association, 1944. iv, 79 pp. 50 cents.

Salaries

1944 Salary Survey. Parts I to VI. Minneapolis 14, Municipal Reference Bureau and League of Minnesota Municipalities, 1944. 5 pp. each.

Taxation and Finance

Accounting and Financial Procedures of Local and State Governments. A description of the publications of the Municipal Finance Officers Association of the United States and Canada. Chicago 37, The Association, 1944. 8 pp.

City Finances 1942. (Cities Having Populations Over 25,000) Volume 3: Statistical Compendium. By Bureau of the Census, U. S. Department of Commerce. Washington 25, D. C., Superintendent of Documents, U. S. Government Printing Office, 1944. ix, 224 pp. 55 cents.

Collection, Appropriation, and Administration of Cash Funds in Nebraska. Lincoln, Research Department, Nebraska Legislative Council, 1944. 46 pp.

Inheritance Tax Refunds, with Special Reference to Interest Paid on Such Refunds. Springfield, Research Department, Illinois Legislative Council, 1944. 35 pp.

Local Government Fiscal Policies. A statement approved by the executive board of the Municipal Finance Officers Association of the United States and Canada. Chicago, The Association, 1944. 4 pp. 10 cents.

Pivotal Points in Postwar Fiscal Policy. By Mabel L. Walker. New York 10, Tax Institute, 1944. 15 pp. 25 cents.

Outline Maps Showing Increase or Decrease of Sales Tax Collections in the Various Counties of the State of Oklahoma for the Fiscal Year Ending June 30, 1944. Oklahoma City, Oklahoma Tax Commisson, 1944. Maps, tables.

State Tax Legislation 1944. Chicago 37, Federation of Tax Administrators, 1944. 23 pp.

CIVIL SERVICE BY CONSTITUTION

(Continued from page 20)

and completed, in one sense speaks for itself, but it becomes vastly more meaningful when it is tied in with the question of overall cost. What is the cost of maintaining a personnel service on this scale? Or, conversely, what can be accomplished by a personnel agency whose appropriation amounts to one per cent of the total jurisdictional payroll? To those questions this paper sets forth a tentative and partial answer. A personnel agency can do what Michigan has done on an annual cost of about $22 per employee. Whether it can do more after initial problems of installation and administrative routine have been conquered is a question which awaits the conclusions that may be drawn from further experience.

There is a second and even more fundamental consideration on which the facts set forth here may shed light. These facts provide the first evidence—whether for the prosecution or the defense—on the question of civil service by constitutional amendment. By the same token they provide evidence which will either support or refute the argument for granting such independence and powers as the Michigan agency enjoys. Innovations like the "one per cent clause" and payroll auditing are being submitted to the pragmatic tests as tools of public personnel administration. It must remain for others to record the final results of the experiment.